March 23, 1923.

The 19th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular 103 of May 25, 1922, was held on the above date with chairs occupied by --

H. S. Ward, Chairman
L. O. Robbins, Secretary

The meeting was called to order at 1:35 p.m.

The chairman of the special committee on revision of pay tables in the fiscal regulations stated that the committee was not yet prepared to submit a report.

The chairman of the special committee to study the operation of the central mechanical tabulation of expenditure reports in the disbursing office, the possibilities of its extension, and other allied problems reported progress.

The chair, introducing the subject of a payroll column for retirement deductions, stated that at a recent meeting of the General Accounting Office forms committee a brief informal discussion of the question made it appear that the sub-committee charged with consideration of pay roll forms was apparently opposed to the column, although some expressions favorable to the column were offered by members of the general committee. The chair solicited the views of accountants on the subject. The representative of Packers and Stockyards Administration inquired as to the source from which the retirement section of the Pension Office obtains data as to the deductions. The chair cited a Comptroller's decision to the effect that the pension office was not chargeable with maintenance of the deduction statistics. It appeared that the disbursing office maintains a record of all retirement deductions from the salaries of employees of the department; the representative of the disbursing office thought this procedure required by an amendment to the retirement act, and was invited by the chair to cite this legislation at the next meeting. The discussion brought out the fact that with three exceptions the bureaus also keep individual employee records of the retirement deductions, while the three which omit such record are prepared at need to work out the deductions on the basis of the recorded payments. The chair thought the maintenance of duplicate records by the bureaus and the disbursing office a proper subject of consideration by the accountants. After various individual expressions the sense of the meeting was taken by a roll call vote, an affirmative meaning a preference for the deduction column on the payroll. There were ten affirmative and seven negative responses, with two not voting.

The representative of the disbursing office spoke of the desirability of some measure aiming at uniformity in the bureau coding of expenditures. He instanced gasoline, a subject of discussion at a former meeting. It was pointed out that a strictly project classification of this commodity would not serve for the preparation of the required report on cost of operating passenger-carrying motor vehicles. The representative of the disbursing office suggested that gasoline for such operation could be separately coded with a view to the special report, without preventing its allocation as at present under the proper project. The chair expressed the view that where coding is done independently by a number of different persons diversity of judgment must inevitably prevent complete uniformity. He believed, however, that search for common standards of interpretation would be a highly profitable expenditure of time and effort, and urged that accountants give the matter thought and study, and bring their conclusions or suggestions to a future meeting.

The representative of Soils mentioned a case where failure promptly to receive from the General Supply Committee notice of a contract price reduction had lead to payment at the former price and to a consequent checkage of the excess by the General Accounting Office. The chair suggested recovery from the contractor, while the representative of the Biological Survey pointed to the possibility of affecting an offset through the General Accounting Office. The chair doubted that, in the last analysis, the bureau or the disbursing officer could be held responsible for the excess payment.

A motion that copies of the minutes of meetings of the Bureau Accountants be transmitted to each representative was carried.

The chair, anticipating receipt in the bureau accounting office of a projected memorandum of the Office of Inspection, invited the attention of accountants to a decision by the Comptroller of the Treasury, 21 Comp. Dec., 632, to the effect that where articles are lost or damaged in transit and the carrier's bill reduced in consequence, the amount of the deduction should not be charged against the appropriation for transfer to miscellaneous receipts if it is the same appropriation charged with the acquisition of the article. If this circumstance exists, therefore, it should always be noted on the transportation voucher.

The chair referred again to the loose-leaf binders for the departmental regulations, and asked that accountants take cognizance of the fact that these binders will be listed at $3 apiece on the General Supply schedule for the fiscal year 1924, so that the placing of orders before the first of July at the unit price of $1 now available means a substantial saving.

The representative of Chemistry spoke of exceptions by the General Accounting Office to charges for transfer of hand baggage in travel expense accounts; a similar action on Biological Survey accounts was mentioned by the representative of that bureau. The chair stated that he was unaware

of any direct pronouncement by the Comptroller General as to the allowability of transfer charges on hand baggage, aside from some inconclusive obiter dicta in taxicab cases. The representative of Chemistry suggested that an amendment to the fiscal regulations specifically in the interest of such allowance might be useful. The chair thought it better, as a first step, to learn more fully the attitude of the General Accounting Office as to these charges -- whether their objections went to necessity in individual cases or to the class of expenditures in general.

The representative of the Forest Service inquired whether the attendance of a representative of the General Accounting Office at a meeting of the accountants might be expected. The chair thought that the policy of the General Accounting Office was to discourage the appearance of its employees at meetings or conferences of other organizations in a possible consultative or advisory capacity.

The representative of Agricultural Economics asked whether, if the subsistence expense of an employee were restricted in the travel orders to an amount less than $5 daily, the laundry charges must under the latest regulation be limited accordingly. The chair thought this a question for the solicitor's determination, but inclined to the view that the laundry charges must be restricted to conform to the abridged allowance.

The representative of Biological Survey inquired whether Memorandum 394 amending paragraph 12 of the fiscal regulations in any way restricts the amount of cash or remittances in other form which field employees may receive for transmittal to the disbursing clerk. The chair expressed curiosity as to the source of the impression that the memorandum involved a restriction or in fact established any rule whatever with respect to such transactions. To this misinterpretation, he said, were due the greater part of the bureau objections to the 394 system, of which otherwise no substantial criticism had been advanced.

The representative of States Relations Service asked whether the loose-leaf binders for the departmental regulations were to be obtained on a combined order or by separate bureau purchases. The chair replied that the Secretary's office had already placed an order for upwards of 5,000 binders, to be paid for by a combined account.

There being no further business, the meeting was adjourned at 2:45 p.m.

L. O. Robbins
Secretary.

UNITED STATES DEPARTMENT OF AGRICULTURE,
Division of Accounts and Disbursements,
Washington, D. C.

April 6, 1923.

Mr. Herbert S. Ward,
Chairman of the Accountant's Committee,
Department of Agriculture.

Dear Sir:

In attempting to impartially and faithfully discharge the duties imposed upon me as a member of your subcommittee, appointed at the direction of the Accountant's Committee to investigate the present operation of the Departmental punch card system of bookkeeping with particular reference to its adaptability to bureau cost keeping needs, I regret that I have found it impossible to concur fully in the findings of the majority members. My belief is that our points of difference occur in what are essentially two of the most important items upon which the subcommittee was directed to report and that I would be remiss in my duty if I did not exercise my privilege to present these differences to you in a minority report.

Therefore, with the permission of the Chairman of this subcommittee, I respectfully submit the attached minority report in which I have presented the findings of a minority committee on items two, five, and six, and request that it be made a part of the report of the subcommittee appointed to investigate the present operation of the Departmental punch card system.

Respectfully,

(Signed) J. Darlington Denit
Accountant,
Division of Accounts and Disbursements.

Report of the Minority Committee of
the Subcommittee appointed by the Chairman of the
Accountant's Committee to investigate the
present operation of the Departmental punch-
card system of bookkeeping.

Item No. 2. Whether or not such expansion would be economical or efficient.

The minority committee desires to invite attention to the fact that this commission directs the subcommittee to report specifically on "such" expansion. The minority committee, in interpreting this commission holds that the report of the subcommittee on this item should deal definitely and specifically with the expansions found to be necessary and possible as a result of investigations under Item No. 1. On the basis of the report submitted by the majority committee under Item 1, and on the basis of the minutes recorded by the subcommittee and to which all members have subscribed, the minority committee finds and reports on Item No. 2,

That, the expansions to be made which will make it unnecessary for the bureaus to maintain cost distribution records, occur in the cases of the Weather Bureau, Nitrate Plants, and Public Roads. That these expansions can be made without increasing the force now engaged upon this work in the Disbursing Office, and that the only additional cost to the Disbursing Office will occur in the cost of stationery. The minority committee finds also That, while it could not be established by the subcommittee on account of its natural limitations that the bureaus relieved of the necessity for compiling this data would effect a reduction in force, the time of employees engaged thereupon would be saved to the bureaus and might be diverted to other activities and effect a definite and substantial economy.

Therefore, the minority committee reports that such expansion would be both economical and effective.

Item No. 5. The extent to which the classification of coded expenditures is practicable, economical and desirable.

The minority committee contends that the majority committee has not logically pursued the premise established in the second paragraph of its report on Item No. 5 - -"the question so far as it relates to economy is understood to be equivalent to an inquiry whether it would be more economical to discontinue the mechanical tabulations or the collective bureau tabulations," and in support of this contention submits that the only logical basis for determining economy as between the book and machine processes lies in an investigation into the relative number of hours required by each system to produce a completed report, That such an investigation was not made by the subcommittee and, That in the absence thereof, the subcommittee could not logically pursue the premise stated.

The minority committee further contends that the report of the majority committee on this item is fundamentally unsound, that the majority committee confesses to this weakness in stating its conclusion. "In reaching this conclusion the subcommittee has taken the bureau bookkeeping as it stands. Possibilities of modification with a view to realizing the utmost benefit from the dropping of expenditure records have not been canvassed."

And, in support of this contention submits that the majority committee clearly establishes its inability to proceed with an investigation essential to an intelligent determination on the question of economy. Therefore the minority committee is of the opinion that the majority committee had no substantial evidence upon which to base the recommendations, assertions and findings embodied in its report on Item No. 5 and feels that the subcommittee's report on this item should have contained no recommendations, but should have reported the inability of the committee to undertake an investigation involving proposed modifications of bureau records, which action the subcommittee unanimously agreed to be necessary for intelligent and accurate economy determination.

The minority committee reports under Item No. 5 that the committee was unable, on account of its natural limitations, to undertake investigations which would be necessary to enable it to intelligently report on this item.

Item No. 6. General recommendations for consideration of the Secretary, together with such proposed regulations as the subcommittee may feel the situation warrants.

The minority committee concurs in the report of the majority committee, but desires to supplement it with the recommendations,

That, the Chairman of the Accountant's Committee appoint a new subcommittee to undertake the investigations necessary to produce an accurate report on Item No. 5 of the present subcommittee's charter.

That, the natural limitations of such a subcommittee be offset and their activities facilitated to as great an extent as will be possible with the full and impartial cooperation of the members of the Accountant's Committee.

That, the recommendations of the present majority committee be set aside, and,

That no recommendations shall be made to the Secretary until the new subcommittee shall make report.

Respectfully submitted,

(Signed) J. Darlington Denit.

Representing Minority Committee.

April 12, 1923.

Mr. Herbert S. Ward,
Chairman of the Accountants Committee,
Department of Agriculture.

Dear Sir:

The sub-committee appointed by you at the direction of the Accountants Committee at its 18th regular meeting to investigate the present operations of the Departmental punch-card system of bookkeeping, with particular reference to its adaptability to bureau cost keeping needs, desires to report that it has examined at length and in detail the various questions presented and has been able to reach certain conclusions as a unit and others by a majority finding.

The sub-committee wishes at the outset to indicate its appreciation of the helpful cooperation of the various bureaus of the Department in furnishing requested forms and information and of the bureau accounting offices in sending representatives to its meetings and in otherwise facilitating its work.

The points proposed for the sub-committee's examination will be taken up in accordance with the numbered paragraphs in which they are grouped in the Chairman's assignment.

1. Whether or not the system can be expanded to an extent which will make it unnecessary for the bureaus to maintain cost distribution records.

Proceeding to a report on the above items, the Committee was of the opinion that, to determine whether or not the system could be expanded to an extent which would make it necessary for the bureaus to maintain cost distribution records, it would be necessary to ascertain the cost distribution needs of the bureaus. The sub-committee sought to obtain this information by examining the various bookkeeping sheets and cards used to record expenditures, and by consultation with some of the bureau accountants. The findings of the sub-committee as a result of this examination have been recorded in detail in the minutes of the sub-committee to which the members have subscribed, and may be reviewed briefly as follows:

In the case of fourteen bureaus, including the Forest Service, Library, Packers and Stockyards, Animal Industry, Accounts and Disbursements, Office of the Secretary, Publications, Entomology, Biological Survey, States Relations Service, Agricultural Economics, Federal Horticultural Board, Bureau of Plant Industry and Insecticide and Fungicide Board, the Committee was unanimously of the opinion that the records submitted by the bureaus evidenced no need

for expansion of the present system as the bureaus mentioned had apparently no need for additional cost distribution.

In the case of the remaining bureaus submitting forms, including the Bureau of Soils, Weather Bureau, Nitrate Plants, Chemistry, and Public Roads, the Committee voiced the opinion that for -

> The regular expenditure record of the Bureau of Soils evidenced no need for expansion of the present system. In addition to this record, however, the Bureau of Soils maintains a job cost record wherein need for information with respect to the personnel engaged upon each job must be taken into account. In view of the historical data provided by this record, for report purposes, the Committee was of the opinion that it was not, in a strict sense, a cost keeping record which could be made up on tabulating machines. Therefore no expansion was necessary in the case of this bureau.
>
> The representatives of the Weather Bureau informed the sub-committee that their bureau had discontinued all expenditure classification records as soon as they had been advised that such a record was being compiled by the Disbursing Office. They maintain, however, a record of station expenses and asserted that if the central system could be expanded to make it unnecessary to maintain such a record, they would discontinue it also. The Committee was of the opinion that this expansion could be effected. Therefore, in the case of this bureau, there was need for some expansion.
>
> The sheets submitted by the Nitrate Plants indicated that in addition to the regular expenditure classification record carried by this bureau and which presented no need for expansion, that office maintained an unclassified record of expenditures by sections of the laboratory. The committee was of the opinion that the present system could be expanded to meet this need.
>
> The sheets submitted by the Bureau of Chemistry indicated that the system could not be expanded to meet the needs of this bureau as a whole. The expenditure records of this office were divided into two principal divisions, i.e. "Fund Account" and "Non-Fund Account." Into the fund account the bureau charges from the vouchers, all items which can be allocated directly to projects. Purchases for "Stores" are also charged to this account with a corresponding credit to the "Non-Fund Account." Basically, the non-fund account is a "stores" or "suspence account" which is distributed to projects as the proper allo-

cation becomes known. The Committee was of the opinion that in the case of this bureau, the expenditure records could be kept in a central office by charging items which could not be allocated to specific projects into a "stores" or "suspense account" which would subsequently be distributed by the bureau from a stock record to the proper project classifications.

In the case of the Bureau of Public Roads, the Committee discovered that the Bureau had discontinued their book classification and obtained all expenditure and cost classifications from tabulating machine equipment which is of the same type as that in use in the Disbursing Office. Obviously therefore, this work could be done on machines with little or no need for expansion over the present system. Such was the opinion of the Committee.

The present system can be expanded to make it unnecessary for the bureaus to maintain cost distribution records.

2. Whether or not such expansion would be economical and efficient.

This question is subordinate to and must be considered in connection with the answer to Question No. 5 below.

3. What changes, if any, should be made in the cost systems in use in the Department to avoid recoding of the vouchers.

Under item No. 3, the Committee found that two bureaus, Animal Industry and Public Roads, were compelled to recode vouchers to meet the symbols established in the central office. It found also that the Bureau of Animal Industry had already made arrangements to adopt the Central Office system and that the Disbursing Office and the Bureau of Public Roads were cooperating with a view to making recoding unnecessary.

4. The time of submission and form of the monthly report to be submitted to the bureaus by the Disbursing Office.

Under item No. 4, the Committee found that reports could be compiled and placed in the bureaus not later than ten days after the close of each month and that preference could be given to a limited number of bureaus desiring reports earlier, such reports to be submitted as soon as completed. The Disbursing Office proposes to modify the present form of report and desires to use a report which will be most acceptable to the bureaus. The Committee recommends that draft be submitted to the Accountants' Committee for suggestions.

5. The extent to which the classification of coded expenditures is practicable, economical and desirable.

As to practicability the committee finds affirmatively. In view of the fact that the central tabulation of expenditures duplicates bureau records, that there is no necessity to maintain both, and that by common consent one should be discontinued, the question so far as it relates to economy is understood to be equivalent to an inquiry whether it would be more economical to discontinue the mechanical tabulations or the collective bureau tabulations.

The majority of the sub-committee find that mechanical tabulation of the material involved is somewhat shorter than tabulation by ledger entry. They find that the latter has a slight though not an offsetting advantage in prompt availability and accuracy. The machine tabulation, however, is carried on by a force who do nothing else and whose detachment from the Department would affect no other line of work. The collective bureau tabulations, on the contrary, constitute at most less than half of the work and at the least a relatively small proportion of the work of the employees whose other duties can not be dispensed with. No bureau has admitted, nor has the committee been able to demonstrate, that the fractions of time saved could be so consolidated as to permit reductions of force, or could be applied to necessary work for which otherwise additional help would be required. In other words, discontinuance of the mechanical tabulation would mean a realizable economy; discontinuance of the corresponding bureau work would not at this time promise any salary saving whatever. The sub-committee is forced to find that the economical elimination is that of the centralized system.

In reaching this conclusion the sub-committee has taken the bureau bookkeeping as it stands. Possibilities of modification with a view to realizing the utmost benefit from the dropping of the expenditure records have not been canvassed. It was soon apparent that an inquiry along these lines would in the end mean nothing less than an investigation of the bookkeeping records of all bureaus; and the sub-committee has felt that such an undertaking would transcend its commission.

6. General recommendations for consideration of the Secretary, together with such proposed regulations as the sub-committee may feel the situation warrants.

The committee has no general recommendations to offer.

Respectfully submitted,

(Signed) H. L. Elmslie, Chairman
J. Darlington Denit
L. Robbins
Wharton Moore
Edwin J. Grayson

Concurred as to Questions 1,3,& 4

Concurred as to Questions 1,3,4,& 6

c

UNITED STATES DEPARTMENT OF AGRICULTURE
Fixed Nitrogen Research Laboratory
Washington

April 13, 1923

Mr. H. S. Ward, Chairman,
Committee of Bureau Accountants,
U. S. Dept. of Agriculture,
Washington, D. C.

Dear Sir:

The sub-committee appointed for the purpose of making certain determinations concerning the central punch-card system as outlined in your letter of March 13, is this day submitting to you its report. The writer has concurred in the findings of the majority committee with regard to the items which you have numbered 1, 3, 4 and 6. In regard to item 5, with which is incorporated item 2, the writer feels that the language adopted by the majority committee is liable to misinterpretation, at least to the extent to which the writer's views are incorporated therein. As far as these views are concerned the following is submitted in lieu of the answer to item 5 reported by the majority committee.

5. "The extent to which the classification of coded expenditures is practicable, economical and desirable".

The committee finds unanimously that the classification is practicable.

It is evident that there are at least two different bases for determining economy: First, a saving in money (salaries); second, a saving in time without regard to salaries. The committee has not investigated this question beyond inquiring informally of representatives from certain of the bureaus whether or not the expansion of the punch-card system would permit the release of personnel from the bureaus. Each bureau representative thus questioned replied in the negative. The committee is not satisfied that proof is conclusive in this respect, but has taken no further steps to make such a determination; in fact the committee unanimously agrees that such determination would be impossible in the present circumstances. The writer therefore feels that the data now on hand is by no means sufficient to warrant the discontinuance of the present system. Further, since the Disbursing Office itself is contemplating the construction of comprehensive statistical information from its punch-card records, this fact alone would be

sufficient justification for the retention of the punch-card system in the Disbursing Office.

Very truly yours,

(Signed) Edwin J. Grayson
E. J. Grayson, Representative
of Fixed Nitrogen Research Laboratory on
Sub-Committee

DEPARTMENT OF AGRICULTURE
Office of the Secretary
Washington, D. C.

April 13, 1923.

The 20th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on the above date with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary
Helen L. Moore, Acting Secretary.

The meeting was called at 1:35 p.m.

The following bureaus were represented:

Agricultural Economics
Animal Industry
Biological Survey
Chemistry
Entomology
Federal Horticultural Board
Fixed Nitrogen Research Laboratory
Forest Service
Insecticide and Fungicide Board
Library Packers & Stockyards
Plant Industry
Publications
Public Roads
Soils
States Relations Service
Weather Bureau
Disbursing Office

The following office was not represented:

Solicitor

The subcommittee on pay tables in the departmental regulations submitted its report which was read by the secretary. Consideration thereof was, on the Chairman's suggestion, deferred until the succeeding meeting.

The subcommittee on the central punch card system of expenditure tabulations

submitted three reports, one by the majority of the subcommittee and two by members constituting separate minorities. The majority report was read by the secretary who at this point took his place among the members of the committee and was replaced at the secretary's desk by the acting secretary. The two minority reports were read by their respective signatories, the representative of the disbursing office and the representative of the Fixed Nitrogen Research Laboratory. The Chair then proposed that each of the separate sections of the majority report corresponding to the 6 questions proposed for the subcommittee's study be separately considered and voted upon and that the dissenting minority views on any section be treated as proposed amendments to the majority finding.

The representative of States Relations Service inquired whether the subcommittee's report in the event of its reference to the Finance Committee or to the Secretary would be forwarded in its entirety, that is with the inclusion of the minority reports. The Chair answered affirmatively.

Section 1: "Whether or not the system can be expanded to an extent which will make it unnecessary for the bureaus to maintain cost distribution records," as to which all 5 members of the subcommittee concurred, was read and adopted by a vote of 17 to 1.

Under Section 2, "Whether or not such expansion would be economical and efficient," the majority report merged response in the answer to the succeeding question 5. It was agreed that the minority views on this question would be considered as amendments to the majority report on Section 5 to be later taken up.

The majority report on Section 3, "What changes should be made in the cost systems in use in the department to avoid recoding of the voucher," on which there was no dissent in the subcommittee, was adopted by a unanimous vote.

After a reading of the report on Section 4, "The time of submission and

form of the monthly report to be submitted to the bureaus by the disbursing office," the representative of Biological Survey moved postponement of consideration until after disposition of question 5. The motion was carried. Subsequently when the committee had acted on the subcommittee's report on question 5 the representative of Biological Survey moved indefinite deferment of action as to question 4 on the ground that if the central system were discontinued the question would cease to have importance, while in the contrary event it could again be taken up at the proper time. The motion was carried 16 to 2. The subcommittee's report as to question 4 stands therefore subject to deferred consideration by the accountants committee.

In introducing debate on Section 5, "The extent to which the classification of coded expenditures is practicable, economical, and desirable," the Chair explained that acceptance of the majority report would virtually commit the main committee to a recommendation that the central mechanical tabulations be discontinued. As an amendment to this section of the majority report the representative of the disbursing office moved acceptance of his minority reports on both questions 2 and 5. By way of prelude to his argument on question 2 he suggested that the divergence of view in the subcommittee rested probably upon a difference of interpretation and asked that the Chair state his understanding of the question. The Chair replied that the request came too late since obviously both the majority and minorities of the subcommittee had interpreted the question and each had reported accordingly. The representative of the Disbursing Office then contended that the majority's merger of questions 2 and 5 was erroneous in that although the subcommittee unanimously found extensions practicable and even pointed them out in detail and by bureaus, the majority had assumed that the economy of these extensions could not be independently considered. On the contrary in his view it was possible and was in fact the subcommittee's prescribed duty to determine

whether the specified enlargements were economical and desirable without confusing the issue with the relative economy of the basic system. The Secretary said that the majority would undoubtedly have found the extensions economical if they had so found the basic system, but that the majority had been unable to avoid the conclusion that to expand an uneconomical operation is to expand the loss. The representatives of States Relations Service and Biological Survey pointed out that the subcommittee's findings as to expansion were in fact foregone conclusions and each voiced the view that the economy of the expansions must depend upon that of the system as a whole.

The motion to adopt the report on Question No. 2 of the representative of the Disbursing Office as an amendment to the majority's report on Questions 2 and 5 was lost by 11 to 3, 4 not voting.

There ensued debate on the amendment of the representative of the Disbursing Office to the majority report on Section 5. It was opened by the representative of the Disbursing Office with the contention that the majority conclusion in favor of elimination of the central tabulations was on its face a non sequitur, since the majority admitted that the subcommittee had not and could not within its charter of power explore the possibilities of grouping in the bureaus the time saved by dropping the expenditure ledger entries, and thus that the majority were confessedly without the data needed to determine the question of relative economy. The Secretary said that the point of separation between the diverging elements in the subcommittee was the measure of economy. The majority had taken salary, the minority time. The majority found that elimination of the central tabulation would produce a clear saving in salary, while in the alternative course, dropping of the bureau expenditure records, they could find no saving in time that could be reflected in the payrolls.

The representative of States Relations Service expressed his inability in

such a case as that under consideration to separate economy from salary. The representative of the Disbursing Office was asked to state the force and their pay engaged on the disbursing office tabulations. There were he replied 2 punch card operators at $840 and 2 at $1200, together with 2 machines rented at, he thought, $95 and $70 per month. The representative of Public Roads thought the rental figure larger - about $190 and $150 per month. In response to further inquiry the representative of the Disbursing Office stated that a disbursing office employee was detailed ordinarily 10 days on the tabulations each month and a typist 5 or 6 days monthly. The representative of Soils thought that consideration should be given to the fact that the tabulating machines were often operated from 8:30 to 5:30 or later. The representative of the Forest Service said that all the District Foresters and the service generally favored the central tabulations. He represented that the expenditure tabulations in the districts were very burdensome, produced overtime and strain, and that release from this work would have a very beneficial effect upon the performance of other important accounting duties. Answering affirmatively a question whether the "Littlefield" expenditure tabulations which the Forest Service now maintain concurrently with the budget statistics were not to be discontinued on the 1st of next July, he said that he was unable to state whether the work strain of which he spoke would not be substantially relieved by that elimination. Inquiry was made whether it would not be possible, discontinuing the budget ledger work, to send the code slips, not to the disbursing office, but to the division of accounts in the Forest Service in Washington, to be there punched by a Forestry operator and turned over for machine tabulation to the Bureau of Roads which possesses mechanical equipment with operators. The representative was not prepared to discuss this possibility. The representative of the Disbursing Office thought the question unfair in that it ignored for one thing the fact that to

discontinue the central system would throw back discontinued expenditure tabulations on the Weather Bureau. The Secretary argued that it was fair to show that strain in the Forest Service fiscal offices could as well be relieved by the hire of one or at most 2 punch card operators in the Forest Service as by the maintenance of 4 operators and 2 machines in the disbursing office. The representative of Fixed Nitrogen was of the opinion that if this plan were adopted as to the Forest Service other bureaus would wish to follow suit and that the result would be merely a change of venue of the mechanical operations from the disbursing office to Public Roads; why not then let the present system stand? It was replied that other bureaus had not complained of strain and did not seek relief from burdens through the central system. The representative of Biological Survey pointed out that before the inauguration of the central system the bureaus had handled the expenditure tabulations without complaint of strain or overtime, so that a contention that these ills formerly existed and were now being relieved by the central system was not historically correct.

Representative of Public Roads and of Biological Survey stated that the situation of their respective accounting offices before the era of the central system had been more fortunate than at present since the coding added appreciably to their work. The representative of the Disbursing Office maintained that work equivalent to coding must in any event be performed as a prelude to expenditure book record, and that with such mechanical expedients as were possible, for instance adding a symbol number to the coding stamp, the operation was often shortened to a mere stamped impression.

The amendment of the representative of the Disbursing Office on Question 5 was lost, 13 to 5, and by the same vote the majority report on this question was adopted.

The representative of the Disbursing Office then moved adoption of the recommendations contained in his minority report under Question 6. He repeated his contention that the majority report stood in effect as a confession that the subcommittee were unable to make the examination necessary to reach a basis for conclusion and that consequently the whole field of investigation was open to a fresh effort by a committee with broader powers. The one and only thing, he said, which the existing committee had actually found was the practicability of the mechanical system. The Secretary contested the idea that the subcommittee had developed no basis for conclusion. It had questioned representatives of the bureau disbursing offices both as to the possibility of force reduction if the expenditure tabulations were dropped and also specifically as to the possibility of pooling saved time. The statements obtained and the showings made, he said, must be considered as substantial evidence, and proper basis for conclusion. The subcommittee, it is true, had not canvassed the question of reorganization, because this opened up a wide field of indefinite possibilities, quite beyond the subcommittee's commission. The majority had taken cognizance of the fact that the accounting officers were at least reasonably efficient and economical, that their continued maintenance in their present form was probable, and that therefore their present organization and the facts obtained from those in charge of the organizations might be accepted as data in the investigation.

The motion to recommit the investigation to a new committee was lost 13 to 5.

The silence of the subcommittee's report as to "desirability", one of the points specified in the instructions, was commented on by the representative of States Relations Service and others. Several members expressed the view that desirability and economy were one for the purposes of the present investigation. The representative of Fixed Nitrogen thought, however, that the greater efficiency of the central system as a medium of prompt response to Congressional inquiries

gave to its maintenance an element of desirability worthy of separate consideration Other members, however, thought that the bureaus were capable of responding to such inquiries quite as promptly as the disbursing office.

The representative of Biological Survey moved that the committee recommend to the Secretary that the central system of classification of expenditures be discontinued and that the bureaus continue to carry the classification of expenditures as previously to July 1, 1922. The motion was carried, 13 to 5.

There being no further business the meeting was adjourned at 4 p.m.

(Signed) Helen L. Moore,

Acting Secretary.

DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON

April 27, 1923.

The 21st regular meeting of the Bureau Accounts called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by:

Herbert S. Ward, Chairman
L. O. Robbins, Secretary

The meeting was called at 1:50.

The report of the subcommittee on pay tables in the Fiscal Regulations of which consideration had been deferred at the preceding meeting, was taken up for consideration. A motion that the disbursing office be requested to make the necessary computations for a table in the form recommended by the subcommittee was carried. The report was accepted and the subcommittee discharged.

A letter to the Chairman from Mr. Denit, the representative of the Disbursing Office, in relation to the lack of uniformity in bureau classification of expenditures, was read. In the ensuing discussion the representative of Soils was of the view that the General Accounting Office instructions required all reimbursement vouchers to be coded under symbols representing transportation and subsistence. The representative of States Relations Service mentioned an instance of telegrams aggregating $36 in a reimbursement account and expressed the opinion that to treat these as transportation or subsistence would be to falsify the statistics. The representative of Forest Service asked as to the treatment of telephone charges in the reimbursement vouchers. The representative of Biological Survey thought it an error to include field and station expenses with subsistence or transportation. The Chair was of the view that the General Accounting Office instructions should not be construed to restrict the classification of reimbursement accounts to transportation and subsistence. Vouchers of this class often contain items, as for instance telegrams and telephone charges just mentioned, which it would be clearly improper so to classify. Where items foreign to subsistence or transportation occur in material amounts they should be segregated for classification under the proper headings, but it might be open to debate whether accounts should be combed through for separation of insignificant charges of this character. The question, he thought, was one of reason and judgement. The representative of the Disbursing Office thought it desirable that the more important and frequently recurring problems of classification be considered individually and that some uniform conclusion be reached by the accountants. The representative of States Relations Service moved the appointment of a subcommittee to arrive at a list of objects of expenditure as to which there is absence of uniformity, and to report this list to the accountants with recommendation as to the correct classification. Motion was carried. The Chair, deferring immediate appointment of the subcommittee, later named, -

J. D. Denit, Chairman, Disbursing Office
G. F. Tucker, Bureau of Animal Industry
W. P. Cox, Bureau of Plant Industry

A letter to the Chairman from the representative of the Disbursing Office, Mr. Denit, in relation to the legislative requirements as to a record of retirement deductions, was read to the meeting. The Chair stated that the question of the retirement deduction record arose primarily in connection with the payroll form under consideration by the interdepartmental forms committee acting under the General Accounting Office. He sketched on the blackboard the outlines of the form in question, consisting of a column for addressograph insertion of the name, title, and rate of pay of employees, and columns for amount of payment and for remarks. He esplained that no provision was made for showing separately the retirement deductions, an unwise omission in his view. Several members concurred in this opinion. The representative of States Relations Service inquired whether the form contemplated use of the addressograph to the exclusion of other means, and recalled the fact that a project of central addressograph preparation of the departmental payrolls in Washington had been canvassed and rejected. The Chair suggested that it was possibly designed to have each bureau maintain its own addressograph equipment. The representative of States Relations Service thought this would be very expensive. As illustrating the possibilities of typewriter preparation of payrolls he instanced a recent test in which a roll of 300 names had been produced by typing in his office in 5 hours 8 minutes. Reverting to columnar arrangement of payrolls the representatives of States Relations Service and of Biological Survey united in the view that rate of pay and period of service should be shown in separate columns. When question was raised as to the treatment of increase of compensation the Chair suggested that the existing departmental stock of payrolls would hold out until the end of the next fiscal year, after which the increases would no longer figure.

The representative of Forest Service, bringing up the subject of Memorandum 367 amending Paragraph 219 of the Administrative Regulations, asked why it would not be possible to substitute quarterly for monthly renditions of these statements, since the resulting departmental report is sent out quarterly. The representative of the Disbursing Office said that the monthly statements, prepared in the disbursing office from bureau reports, were submitted to the Secretary as an indication of the current state of liabilities. The Chair was of the opinion that the monthly statements served important administrative purposes in the survey of liabilities and in providing for the necessary adjustments.

There being no further business the meeting adjourned at 3:05.

L. O. Robbins

Secretary.

UNITED STATES DEPARTMENT OF AGRICULTURE
Division of Accounts and Disbursements,
Washington, D.C.

May 10, 1923.

Mr. Herbert S. Ward,
Chairman, Accountants Committee,
Department of Agriculture.

Dear Mr. Ward:

The subcommittee appointed by you at the direction of the Accountants Committee to study the subject of divergence among the various bureaus of the department in the classification of expenditures desires to report that as a result of an examination and review of the coding on approximately 2,500 vouchers, the following differences have been noted:

Books and Periodicals -
Such purchases are being charged by:

Agricultural Economics -	0220	- Scientific and Educational Supplies.
Nitrate Plants -	3020	- Educational, scientific and recreational equipment.
Public Roads -	13	- Special and miscellaneous current expenses.
Plant Industry -	0220	Scientific and educational supplies.

Reimbursement Accounts -

Such accounts are analyzed very carefully by some bureaus while others divide only between subsistence and travel. No attempt was made to segregate the bureaus into these two groups as the subcommittee felt that the Chairman might ascertain this fact by a question before the General Committee.

Provisions purchased by field men for subsistence:
Such purchases are being charged by:

Biological Survey -	0616	- Subsistence (either actual expenses or of per diem in lieu thereof.)
Forest Service -	0260	- Provisions.

Repairs to Adding Machines:

Public Roads -	3010	- Furniture furnishings, and fixtures.
By all other Bureaus -	12	- Repairs and Alterations.

Packing and crating instruments, etc. for shipment:

Weather Bureau -	13	- Special and miscellaneous current expenses.
By all other bureaus -	07	- Transportation of things (service).

Rubber Boots:

Weather Bureau - Subcommittee recommends that such items be charged to "Equipment."	0240	- Wearing apparel and sewing supplies.

Waffle irons, Stilson wrenches, etc.:

Chemistry -	0220	- Scientific and educational supplies, and
	0280	- Sundry supplies.

By other bureaus to various equipment accounts.

Gasoline for automobiles:

Public Roads -	04	- Subsistence and care of animals and storage and care of vehicles (service).
Entomology -	0230	- Fuel.
Federal Horticultural Board	0615	- Transportation.
Animal Industry -	0615	- "
Plant Industry -	0230	- Fuel.
Agricultural Economics -	0230	- "

Oil for automobiles:

Public Roads -	04	- Subsistence and care of animals and storage and care of vehicles (service).
Entomology -	0280	- Sundry supplies.
Plant Industry -	0615	- Transportation.

Rent or hire of automobiles:

Plant Industry -	1110	- Other Rents.
Animal Industry -	0615	- Transportation.
Biological Survey -	0615	- "

Auto Storage and Garage Rent:

Plant Industry -	1110	- Other Rents.
Entomology -	1110	- " "
Public Roads -	04)	- Subsistence and care of animals and storage
Animal Industry -	04)	and care of vehicles (service).
Fed. Hort. Board -	0615	- Transportation.

Auto parts for repairing Government-owned machines:

Entomology -	0280	- Sundry supplies.
Public Roads -	04	- Subsistence and care of animals and storag and care of vehicles (service).
Animal Industry -	12	- Repairs and alterations.
Fed. Hort. Board -	0615	- Transportation.

Storage batteries for automobiles (rent and purchase);

Entomology -	0280	- Sundry supplies.
Public Roads -	04	- Subsistence and care of animals and storage and care of vehicles (service).

Tires and tubes for automobiles:

Animal Industry -	12	- Repairs and alterations.
Entomology -	0280	- Sundry supplies.
Public Roads -	3000	- Passenger-carrying vehicles.
Fed. Hort. Board -	0615	- Transportation.

Postage on supplies purchased:

Entomology -	0520	- Other communication service.

Other bureaus to supply accounts.

Towel service:

Entomology -	0280	- Sundry Supplies.
Other bureaus -	13	- Special and miscellaneous current expenses.

Repairs to automobiles (parts and labor):

Public Roads -	04	- Subsistence and care of animals and storage and care of vehicles (service).
Other bureaus -	12	- Repairs and alterations.

Weed chains - automobiles:

Public Roads -	3000	- Passenger-carrying vehicles.
Animal Industry -	12	- Repairs and alterations.

Labor on auto repairs:

Agricultural Economics -	01	- Personal Services.
Other bureaus -	12	- Repairs and alterations.

Parts for repair of equipment:

Weather Bureau (Harris Automatic Press)
charged to account - 0280 - Sundry supplies.
Subcommittee recommends that such items
be charged to repairs.

Making and drilling 3/4" post irons:

Entomology - 01 - Personal services.

Printing and developing (photographic work):

Plant Industry charges -
Prints - 0200 - Stationery and office supplies.
Developing - 0830 - Photographing and making photographs and prints of work).

Towing automobiles:

Public Roads - 04 - Subsistence and care of animals and storage and care of vehicles. (service).

Bath towels and wash towels:

Plant Industry - 3050 - Other equipment.

Lumber for repairs:

Entomology - 0290 - Materials (not specifically allocated for use as supplies, equipment, or structures at time of purchase).

Labor (repairs to addressograph):

Entomology - 01 - Personal Services.

In reporting these differences the subcommittee desires to make no specific recommendations with respect to a uniform classification of the items reported as it feels that such a determination can be made more satisfactorily by the Accountants Committee, assembled, at which time the accountants of the various bureaus will have an opportunity to present their reasons for adopting the classifications now being used.

Respectfully submitted,

Chairman.

DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON

May 11, 1923.

The 22nd regular meeting of the Bureau Accountants called in accordance with Office of the Secretary Circular No. 103 of May 25, 1923, was held on the above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Edwin J. Grayson, Acting Secretary

The meeting was called to order at 1:35 p.m.

The representative of the Bureau of Soils moved the following correction in the minutes of the meeting of April 27th: Fourth paragraph, fourth line, substitute the word "Disbursing" for the words "General Accounting." The motion was adopted.

The report of the subcommittee on uniformity of classification, appointment of which was authorized at the meeting of April 27, was read. The Chair invited discussion of the question whether the various bureaus would be willing to accept and use the classifications which might be adopted by a majority of the accountants. The representative of Biological Survey felt that nothing more than a gentleman's agreement could be arrived at. The representative of States Relations, with whom several others agreed, was of the opinion that the accountants would welcome a standard classification reached by action of the committee of the whole and that there would be every disposition on the part of the members to observe such classification. The Chair suggested that discussion of the subcommittee's report and of the classifications could profitably be deferred until members had had opportunity for study of the questions presented. In furtherance of this idea and with the understanding that a copy of the report would be furnished to the members, the accountants adopted the motion of the representative of States Relations that debate and action on the report be postponed until a subsequent meeting.

The Chair spoke of a report recently submitted by Commander Stanley of the Navy as a result of his investigation of the purchase systems and purchase organizations of the bureaus and offices of the department. The feature of the report to which the chair particularly invited attention was a reference to abuses of the Department's legislative authority to purchase up to $50 without competition. Many specific cases, the Chair stated, were instanced in the report where what was in effect an integral purchase of material costing well in excess of $50 was so vouchered as to represent a number of separate purchases, each within the limit. The representative of Forest Service thought that many seeming cases of evasion were in fact legitimate detached transactions occasioned by necessity or convenience. Other members, however, recognized the existence of evasions. One representative thought that reform should begin in the purchase departments. Another suggested a Secretary's memorandum by way of reminder. The Chair thought these methods good, but remarked that in such cases memoranda are apt to produce only momentary awakenings. Most effective,

he thought, would be the constant watchfulness of accountants and their fixed policy of bringing violations to the attention of the heads of bureaus.

The Chair announced that the matter of preparing the pay roll tables for the fiscal regulations had been taken up with the disbursing clerk who would probably be able to make the requisite compilations. The representative of Forest Service recommended that the commoner salaries be separately printed on large sheets.

The representative of Fixed Nitrogen referred to the fact that the General Supply Committee had allowed certain automobile tire contracts to lapse at expiration during the course of the fiscal year since it appeared that open market purchases from time to time were cheaper. Other General Supply contracts for tires of the same size, however, still remain in effect. Under these conditions was it permissible to make open market purchases of the sizes in question for use on departmental equipment in Washington? Both affirmative and negative views were expressed. It was suggested that before extra-contract purchases were made the General Supply Committee be called upon for clearance, and the further idea was advanced that the legal crux of the question is whether or not the General Supply Committee regarded the existing contracts as a standardization of the given sizes of tires within the meaning given that term in the Comptroller General's decisions on General Supply contract cases.

There being no further business the meeting adjourned at 2:30 p.m.

Edwin J. Grayson

Acting Secretary.

May 25, 1923.

The 23rd regular meeting of the Bureau Accountants called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on the above date with chairs occupied by -

L. O. Robbins, Acting Chairman
Edwin J. Grayson, Acting Secretary

The representative of Plant Industry spoke of difficulties encountered in applying to claims for refund from railroads, the collection procedure prescribed in Paragraph 12 of the Fiscal Regulations. The representative desired suggestions as to available means of obtaining exemption in this class of cases. It was pointed out that any bureau individually or a group of bureaus could lay before the Finance Committee a request for exemption. A member questioned whether it would not be possible for the Accountants to bring a recommendation for exemption before the Finance Committee. The Chair thought the course possible, but asked that any movement in this direction or any debate on such movement be postponed until a subsequent meeting, on account of the absence of Mr. Ward, the author of the collection procedure in question. A movement was adopted that further discussion of the matter be deferred until the next meeting and that Mr. Ward be requested to be present.

With reference to the purchase of automobile tires in the open market, by reason of the fact that certain but not all of the General Supply Committee contracts had expired, the representative of Fixed Nitrogen Research Laboratory stated that a member of the Solicitor's office had given out an informal opinion to the effect that bureaus were limited to purchase under those contracts which still remain on the schedule.

The Chair mentioned the proposed system of centralization of the purchase of tires for the department, and stated his understanding to be that contracts for three months supply would be made at one time, deliveries to be made as desired. Emergency field purchase would, of course, be an exception to this system.

The report of the subcommittee on uniform classification of expenditures, which had not been disposed of at the previous meeting, was brought up. Discussion of the classification "books and periodicals", the first item listed in the subcommittee's report, brought out an apparent uniformity of view that periodicals purchased for current and relatively transient use are properly classified as scientific and educational supplies, whereas books or publications intended for permanent retention, in other words library stock, should be classified as educational, scientific, and recreational equipment. It was not, apparently, the thought of the majority of the accountants that objects of use should be specified on the voucher. As to provisions purchased for subsistence of field parties, opinions were divided, several accountants adhering to the idea that the classification "provisions" should be confined to those obtained for such institutions as hospitals or the commissary departments of military organizations. The representative of Forest Service thought that food supplies for field parties fell properly within the provisions classifica-

tion. In a debate on the meaning of "repairs and alterations" the representative of Biological Survey maintained that the heading should be used only where repairs to permanent structures were concerned. The majority view was apparently adverse.

Representatives of the Bureau of Public Roads and of Biological Survey felt that definitions of the classifications in General Accounting Office Bulletin No. 1 would be useful to the accountants. The representative of the Disbursing Office subjected the desirability of further study by the subcommittee of departmental classification problems, and conference with the General Accounting Office and with the Bureau of the Budget as to the meaning of terms. To a motion that the subcommittee be instructed to proceed accordingly the representative of Biological Survey proposed an amendment that the subcommittee be requested to prepare definitions of the classifications. The amendment was lost and the original motion carried.

The representative of the Bureau of Soils brought up the question of the classification of accountants, for pay purposes under the reclassification bill. He pointed out that certain classes of employees in the department were already organized for collective effort to obtain assignment to desired classifications, and mentioned his impression that accountants of the Internal Revenue service were being included in the professional class. A motion was carried looking to the appointment of a subcommittee of five with Mr. Ward as Chairman, to consider the interests of the Bureau Accountants in the matter of classification and to form contracts with the departmental classifying organization. The subcommittee subsequently appointed was composed of H. S. Ward, Chairman, H. I. Loving, C. A. Wolfe, W. P. Cox, and J. D. Denit.

There being no further business the meeting adjourned at 3 p.m.

EDWIN J. GRAYSON
Acting Secretary.

June 14, 1923.

The 24th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on the above date with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary

Mr. Denit, chairman of the subcommittee on uniformity in expenditure classification stated that he was not ready to report on the work of the subcommittee under its last assignment.

The Chair, as chairman of the subcommittee on salary classification of the accountants of the department, reported that the subcommittee had met, considered ways and means of approaching Dr. Stockberger, head of the departmental classifying organization, and had finally authorized the chairman to effect a contact based upon an expression of willingness on the part of the subcommittee and of the accountants generally to render any and every service in working out the classification problems. Dr. Stockberger warmly welcomed this tender of help, stated that his primary and urgent need was aid in the tabulation and statistical compilation of the individual classification sheets, and turned over to a little group of workers organized on behalf of the accountants and comprising representatives of the Forest Service, Agricultural Economics, and Inspection, the sheets of a number of bureaus. After these preliminary tabulations, the Chair explained, would come the work of final adjustment; and it was not unreasonable to suppose that the subcommittee's services in the tabulations would open for it an opportunity of rendering some advisory assistance in classifying the accounting positions. Mr. Loving, the Chair stated, had undertaken to chart the typical duties of the employees of an accounting office but his results had not yet been placed before the subcommittee.

The representative of Plant Industry introduced the subject of the Memorandum 394 collection procedure. He mentioned the fact that there had already been numerous exemptions from the system, spoke of the difficulty of its application where refunds from railroads were concerned, and suggested that it might be desirable to consider the revocation of the memorandum. When the Chair sought specific instances, the case was cited of a western railroad which had sent in a check to the disbursing office unaccompanied by the proper form, with the result that the disbursing clerk had had difficulty in identifying the remittance with the case to which it applied. The Chair suggested that since the disbursing clerk had notice that the railroad company had been billed in the amount of the check received there should have been little trouble in placing the transaction. It appeared that in this instance the check was drawn in the name of an officer of the road but the Chair thought that if claims were filed not in the name of officers but in the name of the transportation company

itself this difficulty should rarely occur. The representative of the disbursing office thought that the disbursing office had had trouble with the system at other points but was not in a position to specify. The Chair asked that representatives of other bureaus recite their experiences. The representative of States Relations said that so far as his bureau was concerned the method saved work and was perfectly satisfactory. There had been need to follow up no case and it was noticeable that the form was more impressive to debtors and produced prompter results than the letters previously used. The representative of Chemistry indicated that exporters called upon by the bureau to pay for services rendered ignored the transmitting form in the a-b-c-d series and sent in checks with their own advice. It appeared that in these cases the forms were made out in the bureau in Washington on advice received from the field laboratory in New York. The Chair pointed out that the forms should originate at the point where the service is rendered. He added that the failure of the payor to use the transmitting form did not impair the utility of the system and dwelt on the fact that in any event the forms accomplished in one writing the work which formerly required two letters - one to the debtor requesting remittance and another accompanying the transmittal of the remittance to the disbursing clerk.

The representative of Public Roads asked about the exemptions. The Chair stated that he had written for the Finance Committee comments on a number of exemption requests standing before that body but could predict neither the outcome nor the time when action would be taken. The greater part of the problems the Chair stated had arisen from the misconception of the meaning of the phrase "moneys or remittances of any character for the account of the United States," in the opening sentence of the memorandum; and the Chair repeated his interpretation of the expression along the lines of his remarks already reported in the minutes of the 18th meeting, March 9, 1923, and in a late paragraph of the minutes of the 19th meeting, March 23, 1923. The Chair expressed the belief that 75% of the opposition to the system would disappear when this misunderstanding of terms had been removed. The representative of the disbursing office stated that the collection procedure had not as yet imposed a large volume of new work on the disbursing office and that no extra help had been taken on in consequence. The representative of Animal Industry stated that with the sanction of the Finance Committee and pending action by that body on cases presented, the bureau was using old forms and procedure in its field collections. The Chair remarked that Animal Industry from the nature of its transactions had special problems in collection procedure. Concluding discussion on Memorandum 394, he stated that in his view the outcome should be awaited of the Finance Committee's consideration of the exemption cases already presented before other questions were brought forward.

There being no further business the meeting adjourned at 3:10 p.m.

R M

L. O. Robbins
Secretary.

June 29, 1923.

The 25th regular meeting of Bureau Accountants called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by:

H. S. Ward, Chairman

L. O. Robbins, Secretary

The meeting was called at 1:40 p.m.

The chairman of the committee on uniformity in expenditure classification stated that pressure of business had prevented a meeting of the subcommittee and that report would have to be deferred.

The Chair, speaking for the subcommittee on salary classification of accountants, informed the meeting that the situation with respect to the allocation of the accountants remained practically unchanged since his last report. He had been unable to learn from Dr. Stockberger what was planned by way of standardizing the various positions in the bureaus. The question of constructing the typical duties of a bureau accounting office was, in the Chair's view, complicated by the notable absence of uniformity in the job classification sheets. The variations corresponded with differences in the assignments of duties; in some bureaus for instance administrative assistants are charged with lines of work identical with those which in other bureaus fall to the chief accountant. In general, the Chair added, the classifications followed tentatively those which had already been accomplished in connection with the grades provided by the Bureau of Efficiency through Executive order.

Speaking of the question of a column for retirement deductions on pay roll forms the Chair said that the interdepartmental forms committee operating under the General Accounting Office had considered the inclusion of such a column and had overwhelmingly voted down the proposal. Since, in the Chair's view, omission of the column would prevent any other audit of the deductions than the administrative, he was forced to conclude that both the departments and the General Accounting Office were satisfied so to restrict the examination. The representative of States Relations thought that suppression of the retirement deduction column might reduce the check on amounts to be transferred from the appropriations to the retirement fund. The Chair suggested that the amounts so transferred were in any event estimates rather than the aggregate of deductions actually made. He added that a subcommittee of the forms committee were now considering the Form 3 vouchers, field payrolls, and said that he would be glad to transmit to this body the suggestions of any bureau. Certain changes proposed by the Forest Service were already being so referred. One change which he hoped to see accomplished the Chair said, was the doing away with the vertical columns detailing number of hours worked each day, with substitution of the total number of hours worked during the period. In such case how audit? asked the representative of States Relations. The Chair could see no auditing difficulty since the number of hours and the rate would be given. Would statement of hours in this form be accepted by the General Accounting Office? was the query of the representative of Public Roads. The Chair thought a statement of the gross number of hours resting upon the certification of an officer with knowledge of the facts, would be accepted as a matter of course. The representative of Forest Service pointed out that

omission of the daily data would remove check on violations of the 8 hour law. The Chair could not see that the General Accounting Office was interested, since violations would not produce suspensions. The representative of Public Roads recalled that the Auditor had once called for a showing of emergency where the roll showed more than 8 hours' work. The Chair was still unable to find any basis for action by the General Accounting Office even in case of a palpable violation; the application of penalties was not within the Comptroller General's province. The representative of Forest Service spoke of the former insistence of the Comptroller and the auditors on detail as a matter of principle. He hoped that the proposed omission of the daily detail might not lead to a requirement that the time slips be furnished with the rolls. The Chair thought not; the trend in the forms committee was in the direction of liberality. Developing further the argument that the lump showing of hours with rate per hour would be detail enough, he instanced subcessive purchases of gasoline on different days at a uniform price per gallon, which would be vouchered by the gross amount without its occurring to anyone that the purchases should be separated by days. Discussion of the subject closed with the suggestion by the representative of Biological Survey that it might be administratively desirable to keep track of the daily volume of work. The Chair thought that such administrative survey as was desirable need not involve the spreading of the detail on the payrolls.

At the Chair's request the Secretary read in full the Comptroller General's decision of June 20, 1923 to the Secretary of Agriculture holding invalid the provision in Paragraph 33-k of the fiscal regulations for reimbursement of storage and towage charges on personally owned automobiles in official use on the 7¢ per mile basis.

The representative of Packers & Stockyards raised the question of the beginning point of an official automobile trip for per diem purposes - whether home, office, or city boundry. The Chair reminded that in a recent decision the Comptroller General had held that in the case of railroad trip the per diem begins to run as the train leaves the station. For an automobile trip the starting point for per diem would be that at which the employee left house or office as the case may be, in commencing the official trip. He thought it doubtful that the question would be raised.

There was discussion of the possible resources of the executive departments when the General Accounting Office pronounces unfavorably upon expenditures in the face of the department's profound conviction that the proposed use of funds is both necessary and legitimate. An exchange of views developed nothing beyond the suggestion that in certain cases the question might be found to be within the province of the Attorney General and the reminder that the Court of Claims was always an ultimate source of appeal.

The Chair stated that the Division of Publications had presented to the Secretary a request for authorization to increase the existing 3% charged against the bureaus for wastage in paper cutting by an additional percentage representing the cost of ink used in mimeographing so as to bring the entire percentage up to 10. Inspector Ashley to whom this request had been referred had signified his belief that the question came legitimately within the examination of the accountants committee and the Chair expressed his concurrence in this view. The representative of States Relations asked whether the Division of Publications had shown reason for the requested increase. The Chair was unable to give details from memory. On the motion of the representative of States Relations appointment was authorized of a subcommittee of 3 to

consider the request of the Division of Publications and report thereon. The Chair named Messrs. Peterson of States Relations, Denit of the Disbursing Office, and Cohnan of Biological Survey.

There being no further business the meeting adjourned at 2:20 p.m.

L. O. Robbins
Secretary.

July 13, 1923.

The 26th regular meeting of the bureau accountants, called in accordance with Office of the Secretary circular 103 of May 25, 1922, was held on above date with chairs occupied by -

L. O. Robbins, acting chairman
H. L. Elmslie, acting secretary

The meeting was called at 1.40 p. m.

On behalf of Mr. Ward, chairman of the subcommittee on salary classification of accountants, the chair stated that beyond the possibility that the subcommittee might be called upon to assist Dr. Stockberger further in certain lines, there was nothing to report.

Mr. Peterson, for the subcommittee on the request of Publications for authorization to increase from 4 to 10 the percentage of overhead expense for wastage and ink charged in the bureau statements, reported progress.

Mr. Denit, for the subcommittee on expenditure classification, announced that pressure of work had prevented further development of the subcommittee's work since the last meeting.

The chair spoke of the proposed uniform travel regulations for all departments and establishments of the Government, prepared by the Federal Traffic Board and circulated among administrative heads for criticism. There was a discussion of the paragraph governing charges for laundry and clothes pressing, which provides separate allowances for these two classes of expense. The representative of Biological Survey was unable to see advantage in this separation; thought that it merely added to the work of the official traveler and of the accountants. The representative of the Forest Service, with whom other members expressed themselves as in accord, preferred the existing departmental regulation on this subject to the proposed provision.

No further businessor subject of discussion being presented, a motion to adjourn dissolved the meeting at 2.15 p. m.

H. L. ELMSLIE

Acting Secretary.

July 27, 1923.

The 27th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by

L. O. Robbins, acting chairman
Miss R. S. Heberle, acting secretary

The meeting was called at 1:40 p. m.

The chair stated that the subcommittee on salary classification of accountants had had no further contact with Dr. Stockberger's organization since the last report.

The chairman of the subcommittee on classification of expenditures, Mr. Denit, stated that he was unable to report any progress since the last meeting.

The representative of Soils raised a question as to the proper classification of street car tickets. The representative of Forest Service thought they should be classified under 0615, travel expenses. The representative of Accounts, Secretary's Office, reminded of rulings of the Comptroller of the Treasury that, aside from their use as an incident to travel to points outside of official station, street car fares may be officially purchased only in connection with the transportation of Government property. Where required for this latter purpose, he doubted that their cost could be classed as an expense of travel. It was pointed out, however, that special legislation applicable to the Department of Agriculture authorizes reimbursement for street car fares used in personal transportation about the official station on official errands.

The chairman of the subcommittee on request by Publications for authority to increase from 4 to 10 per cent the overhead charge to bureaus on account of wastage of paper, consumption of ink, etc., read the report of the subcommittee. The finding was that the actual cost to Publications in ink, wastage in paper cutting, etc., stood at figures (which the report presented in detail) which warranted the increase desired. A general 10% overhead charge would, in the subcommittee's view, fairly reimburse this class of expenses. Upon motion the subcommittee's report was accepted, with recommendation that it be referred, through the Office of Inspection, to the Finance Committee.

The chair advised that a supply of schedule-of-payment forms had been received from the Public Printer and was ready for distribution. He stated further that some 3 or 4 hundred of the monthly liability statement forms were available at request from the bureaus. He mentioned that in a discussion of the relative cost of mimeographing and printing forms he had been advised in Publications that printing was cheaper for the larger orders by virtue of the fact that the Government Printing Office bought paper for less than the prices paid by the department. This circumstance, he stated, raised the question in his mind whether the department might not avail

itself of the Government Printing Office contracts. The view was expressed by members that this might be possible, and the suggestion made that the matter be referred to the director of purchases and sales.

The chair mentioned that there was now before the Secretary the Finance Committee's recommendation that all freight bills be paid by the disbursing clerk of the department or the fiscal agents, in lieu of their transmittal for direct settlement by the General Accounting Office as at present. He reminded the accountants that virtually all the bureaus were friendly to this change, and suggested that it was not yet too late to bring up for consideration any arguments in its favor which members might be able to advance and which had not yet been presented by the Finance Committee. The representative of the Forest Service thought that emphasis should be given to the delays occasioned by the present system, delays running often from 3 to 9 months, in closing out the freight entries on the liability accounts. Departmental payment of the freight vouchers would largely reduce these arrearages. Other members suggested that the change would economise paper work, although as this phase was developed it appeared that the economy would be more largely realized in the General Accounting Office and in the Treasury than in the department. From the viewpoint of the railroads, the chair pointed out, there was a very material, a very controlling consideration in the fact that the General Accounting Office settlement retards for one or two months, in comparison with disbursing office payment, the receipt by the carriers of very considerable sums due them from the Government. The freight bills of the Department of Agriculture during the last fiscal year ran probably from $600,000 to $700,000. It was easy to reduce the delay in payment to terms of interest loss. On the other hand any theory that disbursing office settlement would produce overpayments which, though subsequently recovered, would have given the carriers temporarily the use of important sums not due them fell before the fact that under present practice scarcely 3% of the amount of the departments freight accounts as presented is disallowed as a result of General Accounting Office settlement.

On the termination of this discussion and in the absence of further business the meeting adjourned at 2.30 p. m.

R. S. HEBERLE

Acting Secretary.

August 24, 1923.

The 28th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by

L. O. Robbins, acting chairman
R. S. Heberle, acting secretary

The meeting was called at 1:40 p.m.

The chair advised that the minutes of the last two meetings were not yet ready for distribution and action thereon was deferred accordingly.

The chairman of the subcommittee on classification of expenditures being absent, no report of progress was presented.

The representative of the Forest Service inquired what action the General Accounting Office is now taking on charges for transportation of hand baggage where taxi is not used, but baggage is transferred by express from home or hotel to station or vice versa. The chair, after pointing out that the departmental regulations classed the transfer of baggage among the reimbursable items without discriminating between hand baggage and trunks, invited statements as to the General Accounting Office practice -- whether the hand baggage transfer charges are being largely questioned, and if so, whether the exceptions go to the class of baggage generally, or are confined to cases where there is no showing of special circumstances of weight, number of pieces, or distance necessarily carried by hand. The experience of the majority of the accountants was that where supported by a meritorious showing of necessity the charges were not disturbed. The chair suggested that the accountants themselves had it within their power to do much toward protecting the disbursing agent from hand baggage transfer suspensions by seeing to it that full and satisfactory explanations appeared in the vouchers. Such explanations, he pointed out, were desirable not alone from the standpoint of the General Accounting Office but from that also of the department, whose administrative officers would be no more willing than the Comptroller General to pass needless expenditures of this character. The representative of Accounts, Secretary's Office, had noticed that where the voucher showed no initial charge for transferring baggage from home or hotel to station, subsequent items were often questioned on the theory, apparently, that if no charge was necessary in the one case the presumption ran against necessity at other points.

The discussion turned briefly on taxicab charges as affected by the hand baggage element. The representative of Accounts, Secretary's office, thought somewhat remarkable the economic theory underlying a recent General Accounting Office disallowance of taxicab charges from

the Cairo apartment house in Washington to the Union Station where baggage weighing 65 pounds was conveyed with the passenger. Had no taxi been hired either the heavy baggage must have been carried by hand several blocks or charges incurred for its transfer which, with street car fare, would have practically equalled the expense of the cab. It appeared that appeal from the disallowance was contemplated.

The representative of Forest Service saw inconsistency in the unquestioned allowance of porters' fees for carrying hand baggage at station or hotel while items for transfer of the same articles must run a gauntlet of objections, to be often disallowed in the end. The chair suggested that porters' fees were recognized as accepted travel usage, failure to observe which would unpleasantly signalize Government employees. The representative thought that the taxicab charges might logically find grace on the same theory. The chair remarked that the idea of fitting the scale of expenditures to the relative degree of dignity and importance which it was thought desirable that the official traveler should maintain had been recognized by Comptroller Tracewell in a decision frankly stating that the travel allowances of a bureau chief might with propriety exceed those of a minor employee.

The chair referred to informal measures taken by the representative of Biological Survey to arrange for a limiting date for the going into effect of the Comptroller General's decision of June 20, 1923, denying reimbursement for storage and towage charges to employees traveling on the 7 cents a mile basis in their personally owned automobiles. It was stated that by verbal understanding reached with the auditing division July 15, 1923, would stand as the limiting date. (This has since been confirmed by formal decision of August 3, 1923.)

The representative of Forest Service spoke of a recent disallowance of ferry charges on automobile where the employee used the mileage basis. The reference brought out the suggestion that employees have always the option of claiming actual expenses of automobile operation in lieu of mileage, and that it might be preferable to do so where the trip involved substantial charges for garage, tolls or ferriage.

The representative of Accounts, Secretary's Office, mentioned that the General Accounting Office was beginning to require subvouchers for state fares, irrespective of the fact that the transportation was by regularly established public carriers operating on fixed tariffs. Hitherto the latter circumstances, where stated on the voucher, had been accepted in lieu of receipt. The chair recalled that it had formerly been the practice of the auditors of the Treasury not to require receipts for transportation furnished by carriers operating under published schedules of rates. He remarked that in respect to receipts for railway and steamer fares the Government accounting officers were less exacting than those of many large commercial concerns, which require receipts for all railroad fares.

The departmental requirement that bureaus include "State benefited" among the items coded on vouchers for preparation by the disbursing agent of the departmental report of expenditures came up for discussion through the chair's mention of a request by one of the bureaus that these items, instead of appearing currently in the specific figures, be coded regularly into "suspense," and released therefrom at the end of the year or at fixed intervals on the basis of percentages to be furnished in advance by the bureau. These percentages would be prepared separately for all the bureau projects, and would be worked out by the various project leaders. The proposed plan, it appeared, was already in operation in some of the bureaus as to practically all projects, in others partly in operation as to certain classes of expenditures. The chair remarked that the same bureau had also suggested the desirability of a standardized definition of "State benefiting." He expressed the view that a general departmental definition would be a matter of extreme difficulty, if not impossibility. Each bureau would have to construe the term in harmony with its particular conditions and needs. There then followed a running discussion of the value of the "State benefiting" statistics in the annual expenditure statement. The opinion was freely, and so far as members contributed to the discussion, unanimously expressed that the figures shown under this heading were not only of necessity inexact but might be altogether misleading. It was pointed out for instance that investigational work inured to the benefit of many of all States; similarly with regulatory work; similarly with quarantine and pest repression and eradication work. The "State benefiting" figures were necessarily speculative, and insofar as they might by members of Congress or others be assumed to represent disbursements made within the States or for the direct and more or less exclusive benefit of particular States, they were susceptible of producing erroneous impressions.

The chair suggested that members give the subject further thought, with a view to renewed discussion in a subsequent meeting.

The meeting adjourned at 2:20 p.m.

R. S. Heberle
Acting Secretary.

September 14, 1923.

The 29th regular meeting of the Bureau Accountants called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on the above date with chairs occupied by:

H. S. Ward, Chairman,
L. O. Robbins, Secretary

In the absence of its chairman no report from the subcommittee on uniformity in expenditure classifications was submitted.

The chair referred to three recent decisions of the Comptroller General:

Decision of August 29, 1923, that the provision in the act appropriating for General Expenses, Forest Service, 1923, for medical supplies and services and other assistance for the immediate relief of those engaged in hazardous work under the Forest Service did not authorize expenditures in the case of sickness not caused by hazardous work, even though the employee was taken ill in a remote locality. The same decision ruled against payment from the Forestry appropriations of expenses of transporting remains of a deceased employee, citing act of June 7, 1897 which prohibits use of Federal funds for such purpose unless the appropriation specifically so provides. The accountants would be interested, the chair pointed out, to notice that the decision sanctioned payment of cost of transporting remains where their removal was a sanitary necessity.

Decision of September 5, 1923, turned upon a rather notable extension of the application of the act of March 4, 1913 authorizing reimbursement to owners of horses, vehicles, and other equipment damaged or destroyed in official use. The Forest Service patrol sections of a railroad by means of a motor-propelled speeder, agreeing to meet any resulting damage to the right of way. The burning of the speeder gas tank ignited a pile of ties by the track and for the damage thus occasioned the railroad submitted claim. It was at first rejected by the General Accounting Office on the ground that the Forest Service agreement was invalid as committing the Government to indefinite damages. On revision, however, the claim was allowed on the ground that it involved the Secretary's right to reimburse owners of damaged equipment under the act of March 4, 1913.

Decision of September 6, 1923 overruled a disallowance in the account of the disbursing clerk of charges for water supplied a departmental office in the Live Stock Exchange Building, Kansas City. It was shown that the sole available water supply was piped into the building by the stockyards company and that the city health department had certified this water unwholesome.

Representative of Accounts, Secretary's office, spoke of protests from the Government Printing Office against delayed payment of their accounts; intimations had even reached him he said that further orders from the delinquent bureaus would not be executed until arrearages were adjusted. It appeared that the Government Printing Office billed the bureaus separately and that the Secretary's Accounting Office was merely a medium of transmittal and was without knowledge except through special inquiry of the date of clearance of the bills to the disbursing office or the date of their actual payment. The burden of prompt adjustment was upon the bureau accounting offices but unluckily, the representative remarked, his office was a clearing house for numerous and vigorous complaints of nonpayment. He pointed out that prompt handling of these bills was all the more feasible in that the charges from their character did not admit of auditing. The chair suggested that a memorandum on the subject might with propriety emanate from the Secretary's office. The representative mentioned that a circular letter on the subject of the printing charges together with a second modifying communication had already issued from the former Division of Publications.

Another troublesome delay, said the representative of Accounts, Secretary's office, was that in the settlement of transfer accounts for bureau reimbursement of the appropriations administered in the Secretary's office. The chair remarked that these delays often resulted from questioned items and thought the remedy lay in promptly paying so much of the bills as was undisputed and reserving the points in controversy for later adjustment. A very good plan, agreed the representative of the Secretary's accounting office, unless as in some cases the questioned items are the majority. The accounts of the mechanical shops gave the most trouble. Mention was made of a trucking bill against Public Roads returned with request that the job details with name of employee ordering truck in each case be given -- probably a day's work for the shop bookkeepers. The chair suggested that before such demands become general the Secretary's office might wish to inquire into their justification. The representative of Soils was inclined to think the details should be given unless the audit of the transfer accounts was to be perfunctory. Let it first be ascertained, suggested the representative of Accounts, Secretary's office, that the bureaus would make some real use of the data. The representative of Soils pointed out that without a statement of the beginning and termination of the truck service the bureau had no checking material whatever. The chair suggested use of job tickets showing hours of service, to be signed by a bureau representative and turned in with the transfer accounts. The representative of Insecticide and Fungicide stated that in fact such tickets were actually employed. The discussion turning upon the reasonableness of the truck charges, the chair pointed out that in addition to the obvious elements of expense consideration must be given to the fact that the shops pooled their hauling equipment and that their charges must take into account idle time and withdrawal for repairs of units of the pool. The bureaus themselves were in his opinion often responsible for avoidable costs. The shops necessarily charge for all time during which the truck is at bureau disposal; it often happens that when the truck reports the bureau is not ready. Again bureaus will not ordinarily order trucks after 3:30 p.m. through fear of a little overtime; result, dead time for trucks and drivers for the last hour of the working day. Sometimes truck operation produces wastage. The chair mentioned an instance where a departmental truck had remained stationary with running motor for over 20 minutes before an Agricultural office building.

The representative of Soils thought it regrettable that the bureaus found themselves often faced with the alternative of meeting the cost of building repairs from their own funds or going without the repairs; the chair could see no present relief in view of the inadequacy of the contingent funds. The representative spoke of the disadvantage to the bureaus of buying more dearly from the shops in many cases than from commercial dealers. The chair urged that all instances of apparently excessive charges on the part of the shops be brought to the attention of the Secretary's office where each, he promised, would receive prompt investigation. Some of the early disparities in charges were due, he explained, to practices which no longer exist. For instance as to rubber stamps: The shops initial policy of charging strictly on the basis of time and material consumed on the individual job had produced undercharges at the beginning of the fiscal year when orders were numerous and overcharges at later seasons when orders were few. At present the prices are fixed on a system of averages. (The representative of Accounts, Secretary's office interjected the statement that in no event would rubber stamp prices henceforth exceed those of the general supply contractors). The chair thought also that bureaus which find the open market cheaper than the shops overlooked sometimes the fact that the article ordered had special features which required time-consuming conferences and instructions.

Representative of Accounts, Secretary's office, said that the shops were taking measures to reduce occasion for price criticism. Idle time no longer figured in the bureau charges but was absorbed by the shop appropriations. A minimum job charge of 50¢ had been fixed, the shop fund bearing costs below that figure. More important, orders are now scrutinized to determine whether the shops can fill them economically; if not they are sent back.

The chair in closing the discussion referred again to the question of the truck charges, and expressed the view that the importance of the question warranted its further consideration in a more largely attended meeting. The matter was therefore directed to be entered as unfinished business on the secretary's minutes.

Meeting adjourned at 2:30 p.m.

L. O. Robbins
Secretary.

September 28, 1923.

The 30th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103, May 25, 1922, was held on above date with chairs occupied by -

H. S. Ward, chairman
L. O. Robbins, secretary

The meeting was called to order at 1.40 p.m.

The chairman of the subcommittee on uniformity in expenditure classification being absent the representative of Plant Industry, a member of the subcommittee, reported progress.

The subject of trucking service charges by the mechanical shops was taken up as unfinished business. The representative of Accounts, Secretary's Office, said that what he desired with respect to the mechanical shops transfer accounts sent out for examination by the bureaus was that they be returned to his office with just such a schedule as is used for transmittal to the disbursing office of accounts for payment. The vouchers would then be coded in his office and sent forward to Mr. Zappone. A memorandum requesting this procedure regularly went out with the vouchers but had in most cases apparently been detached before receipt in the bureau accounting offices, with the result that the accounts went directly from the bureau to the disbursing office. Asked by the chair as to the extent and gravity of delays in settling the shop transfer accounts, the representative stated that at the present time not all of the July accounts had been returned and only a few of the August. Fifty per cent of the shops' business is done on repayments, so that prompt appropriation adjustment is highly necessary. Two weeks, he thought, would be a reasonable allowance of time for bureau clearance of the vouchers. The representative of Weather Bureau said that delays in his bureau grew out of the fact that the chief of maintenance, who certifies the vouchers, necessarily requires all divisions figuring in the bills to verify each its own charges. The representative of Accounts, Secretary's Office, suggested that a duplicate of the shop request be filed in the disbursing office, and that this office be charged with examination and certification of the transfer accounts. The chair threw out the idea of supporting the transfer vouchers by duplicates of the shop delivery slips. This would hardly in itself be sufficient evidence to support the charges, the representative of Accounts, Secretary's Office, thought; the receipt would merely prove delivery; the office or division ordering must judge whether the work has been properly done. Other members pointed out that delays had to do with the charges rather than with the mere question of receipt. In a brief discussion of complaints as to the shops charges the representative of Animal Industry spoke of complaints by the dairy division at the Beltsville Farm; the representative of Plant Industry reported complaints in his bureau where, however, the plan had been adopted of suspending questioned charges and paying as promptly as possible the remainder of the account. The representatives of Agricultural Economics, of Biological Survey and of Packers and Stockyards Administration reported few if any complaints in this respect. The representative of Federal Horticultural Board spoke of a case where a mail rack made at the shops had been billed at about $68, while

the same article could have been purchased commercially for about $31. The representative of Accounts, Secretary's Office, said he had supposed the policy was well understood that where a commercial article would suit, the shops were not to be called upon for manufacture. The representative of Biological Survey mentioned that recently the shops had returned an order, stating that it would be better to purchase the article ready-made.

The chair suggested appointment of a subcommittee to consider procedure for shortening the bureau delay in handling the shops transfer accounts. The representative of Accounts, Secretary's Office, thought it would be better that the accountants canvass separately the situation in their bureaus to see what could be done. The question of the scheduling of the transfer vouchers was touched upon; it appeared that some bureaus combined these accounts with others in the schedules, while others carried them separately. The representative of Accounts, Secretary's Office, thought they should always be separated.

The representative of Accounts, Secretary's Office, brought up the matter of delays in the certification of the editorial and distribution vouchers for supplies and material chargeable against bureau allotments. These are combined vouchers involving from two to seven bureaus, and running to several thousand dollars. The chair wondered why these vouchers could not be paid directly as the charges accrue, without routing through the bureaus. The representative of Accounts, Secretary's Office, thought they should be scheduled by his office, with notice to the bureaus concerned. The representative of Packers and Stockyards Administration was of the opinion that the bureaus charged should make out the schedules, but suggested that the office of Accounts, Secretary's Office, notify all bureaus concerned when a bill was ready for payment, and that each prepare and send to it a schedule to be attached to the voucher. This idea appealed to the representatives of Federal Horticultural Board, Forest Service, and Soils. The representative of Biological Survey thought it would be enough that the bureaus be notified of the payments, so that the charges could be distributed on the appropriation and project ledgers. The chair appointed Messrs. Elmslie, Wolfe and Singleton a subcommittee to study procedure in the payment of combined vouchers for material used in the editorial and distribution work.

The representative of Accounts, Secretary's Office, asked consideration of a proposal that transportation requests be used for payment of excess baggage charges. He pointed out that the heavy trunks of motion-picture and demonstration men required excess weight payments of from $8 to $40, a serious drain on the traveler's stock of funds in hand. To a suggestion that the request forms might be modified to suit this purpose the representative objected that modifications take too long. He thought the question might be submitted to the Comptroller General for decision, but believed the better plan would be to try the experiment of using the requests for that purpose. The chair promised to bring the matter to the attention of the proper subcommittee of the interdepartmental forms committee of the General Accounting Office. The representative of Accounts, Secretary's Office, saw possibilities of great utility in an extension of the transportation order idea by a system of orders for supplies, and for services of all kinds, for instance, for automobile hire. Such a plan, the repre-

sentative of Biological Survey remarked, had been for some time in operation in the Veterans' Bureau. The chair objected that dealers held out for prompt payment and instanced their disinclination to sign Form 5 vouchers. This reluctance might disappear, however, if there were regional disbursing officers so that vendors might receive payment from a relatively near point. The representative of Biological Survey thought the Veterans Bureau system had succeeded, even when disbursing officers were remote.

Referring to the Comptroller General's decision against allowance of towage and toll charges to employees operating their personally-owned automobiles on the mileage basis, the chair mentioned a question presented by one of the bureaus, whether the traveler, thought denied ferriage by the decision, might not be allowed so much of the charge as was for his personal transportation across the stream. The representative of Biological Survey said that his bureau was not striking out the ferriage charges, since the Comptroller General's decision did not specifically mention them. The representative of Forest Service remarked that the disbursing clerk had cut out ferriage charges in a Forestry account. The case was one of peculiar hardship; the amount of the ferry charges was greater than the mileage allowance for the trip, and the situation was one where by use of the automobile a day only, with one luncheon away from headquarters, was consumed in travel between points which, were common carrier used, would have made necessary a trip of two and a half days. The representative of Animal Industry asked whether the situation did not call for legislative relief. The chair thought a discussion of the question in a future meeting would be very profitable. He believed it to be one of the most valuable functions of the Accountants Committee to concern itself with rulings of the General Accounting Office which impose new restrictions thought construction of statutes. To what extent does the ruling embarrass departmental operations? What new states of fact can be brought out? Is it possi to obtain a reconsideration, or if not what other remedy is open? These were questions which the accountants should discuss and upon which, where possible, they should act.

The representative of Biological Survey raised the question whether in appeals filed by the disbursing clerk from General Accounting Office disallowances, the bureau argument and statement of facts went forward. The bureau interest, he thought, was such that its presentation of the case in the original language should not be omitted from the record presented to the Comptroller General. The representative of Agricultural Economics expressed concurrence in this view. The representative of the solicitor's office stated that where the bureaus presented to the solicitor questions for submission to the Comptroller General the draft was always referred to the bureau before it went forward for the Secretary's signature. The chair pointed out that the question raised had to do, not with the Secretary's requests for advance decision or revision of settlement, but with disbursing officer's appeals. Since no member was able to afford information with respect to the practice of including or omitting bureau material in such cases, the chair named a subcommittee consisting of Messrs. Cohnan, Menikheim and Munchmeyer to report on the question of the preparation of appeals in disbursing officer's requests for revision of account.

The representative of Accounts, Secretary's Office, asked that at the next meeting members report their experience as to suspensions by the General Accounting Office on account of absence of receipts for stage fares. The representative of Animal Industry said that such suspensions had occurred in the vouchers of employees of his bureau, but that he had not yet had time to take up the matter. The chair suggested that possibly a Secretary's waiver of the requirement of receipt in these cases would avoid the exceptions It appearing that the suspensions cited departmental fiscal regulation 49 (a), the suggestion was made that a change in this regulation might be desirable. A member pointed out that this regulation refers to special means of conveyance, and suggested that since stage coaches are not such it might be enough to indicate clearly that the stage line was a common carrier. Some bureaus, it seemed, had long used a stamped notation to that effect. No accountant was able to say whether use of the stamp had saved suspensions.

The chair referred to the fact that at 1:30 p.m., the prescribed time of meeting, few members were present, though later arrivals had ultimately made up a good attendance. He urged members to be prompt and avoid the initial ten minutes of wasted time in the later meetings.

There being no further business, the meeting adjourned at 3.17 p.m.

L. O. Robbins
Secretary.

DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON

October 13, 1923.

The 31st regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular no. 103, May 25, 1922, was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
R. T. Umhau, Acting Secretary

The meeting was called to order at 1.35 P.M.

The Chair stated that the representative of the Secretary's Office had called attention to an error in the minutes of the previous meeting and that the sentence reading: "The representative of Accounts, Secretary's Office, suggested that a duplicate of the shop request be filled in the disbursing office, and that this office be charged with examination and certification of the transfer accounts" should read, as follows: "The representative of Accounts, Secretary's Office, suggested that a duplicate of the shop request be filed in the Bureau Accounting Office, and that this office be charged with examination and certification of the transfer accounts." There being no objection, the Chair ordered the change to be made.

Mr. Cohnan, speaking for the subcommittee on the preparation of appeals in disbursing officer's requests for revision of accounts, informed the meeting that they had called on Mr. Zappone and he informed them that it has been his practice to send the Bureau letter requesting revision together with his to the Solicitor who prepares a letter to the Comptroller General and that in some cases the Bureau letter has also been forwarded to the Comptroller General. Mr. Zappone volunteered to send the letter prepared by the Solicitor to the Bureau concerned for initialing before mailing same.

The sub-committee appointed to study procedure in the payment of combined vouchers for material used in the editorial and distribution work, submitted a proposed form, copies of which were distributed among the accountants present. The chair delayed adoption of this form until the next meeting in order that the representatives might have time to consider it.

The meeting was next addressed by the representative of the Bureau of Agricultural Economics who described the hardships imposed upon employees operating their personally owned automobiles for official business by the recent disallowance of towage, toll and ferry charges by the Comptroller General. The Chair suggested that employees go on "actual expense" basis where trips necessitating such charges are foreseen. The representative of Biological Survey stated that their employees had been advised to this effect.

The next discussion was, what steps should be taken to relieve the situation in respect to the charges for ferriage, toll and towage on personally owned automobile used on official business and also with respect to the cost of transportation from points at which lodging cannot be obtained to the nearest hotel or lodging house, which the Comptroller General rules must be included in per diem in lieu of subsistence or the subsistence allowance on actual expenses basis. The representative of Biological Survey moved that the Chair request the Finanance Committee to try and have relief legislature enacted in both matters, provided that no action to that effect is being taken at present. This motion was unanimously adopted.

There being no further business, the meeting adjourned at 2.30 p.m.

R. T. Umhau
Acting Secretary.

DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON

October 26, 1923.

The 32nd regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103, of May 25, 1922, was held on above date with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary.

As unfinished business there was taken up consideration of the form presented with its report at the last meeting by the subcommittee on means to expedite payments for editorial and distribution material chargeable against various bureaus. The representative of Weather asked how many bureaus were involved in the average case. The representative of Accounts, Secretary's office thought the question immaterial since, many or few, there were delays in the payments. The representative of Weather thought the proposed form might embarrass record work because as the papers pass through the bureau it would show no voucher number. It was pointed out that payment would be made on a combined voucher and that the case should present no greater difficulties for bureau record purposes than that of other vouchers of this class. The chair expressed the view that the combined voucher payments generally lagged unduly, citing instances, and thought a study to shorten process would be profitable. A movement to adopt the subcommittee's report, involving approval of the recommended form in principle, though not necessarily in complete detail, was carried.

At the suggestion of the representative of Agricultural Economics the secretary reported steps taken to carry out the accountant's resolution at the last meeting recommending that the Finance Committee consider steps toward legislative relief with respect to the prohibition against allowance of toll and towage charges in automobile travel on the mileage basis and with respect to travel to nearest places where lodging is obtainable treated as a subsistence item. The secretary stated that immediately at the close of the last meeting he had personally interviewed the Chairman of the Finance Committee and learned that as to the mileage case the department sought to secure a change in the provision so that the mileage would stand in lieu of operating expenses only. As to the matter of legislative definition of subsistence which would include cost of travel to secure lodging the Finance Committee, while always willing to entertain a request from the accountants, had already reached the conclusion that it would be injudicious at this time to press for such legislation. An effort made last year had been flatly rejected in such wise as to discourage renewed attempt at the forthcoming session.

The chair followed with a statement that the solicitor of the department had approached the Comptroller General in the interest of a reconsideration of the rulings in the matter of travel to secure lodging and had secured promise of a reopening, with prospects favorable to reversal.

The chair was optimistic as to ultimate relief, either in this way or by new legislation, or through the Court of Claims, to which the department had considered submitting the question directly - a course still open and in fact always available in any case upon which the Comptroller General might pass.

The chair, taking up receipts for stage fares, reported the result of personal representations made on behalf of the department to the General Accounting Office as to the impracticability of obtaining these subvouchers. The chief of the civil division had been impressed by the argument and point of view presented and had promised to lift all outstanding suspensions on this account and to make no more. The chair cautioned that it should be shown as to each item that the transportation was by regularly operating stage line. Suppose the carrier styles itself a bus line? inquired a member. It would then be prudent, the chair thought, to add an explanation that the socalled bus line was in fact a carrier between towns or cities.

The representative of Biological Survey asked expressions from members whose bureaus had under authority of Secretary's memorandum discontinued the record of classified expenditures, as to whether need for the abandoned record had arisen. In his bureau, he said, the chief had directed resumption, a highly necessary step, since numerous inquiries by the Bureau of the Budget show the utility, if not the necessity, of ledger details of the classification. So far as the disbursing office record was concerned it carried merely total of expenditures by classes, the elements of which if required could be obtained only by laborious return to the vouchers; more than that the bureau had not for some time received the disbursing office monthly statement. The representative of Agricultural Economics said that his bureau had discontinued but contemplated resuming. The representative of Animal Industry reported discontinuance. Weather Bureau had not discarded the record. The chair asked if any bureau had received the disbursing office analysis of expenditures for the last fiscal year. No member responded in the affirmative. The representative of Weather took occasion to remark apropos of the expenditure statements furnished by the disbursing office that the bureau figures had been in disagreement with these statements in respect to several suspense accounts, and pointed out the heavy task of checking required to locate errors. The chair, referring to the accountant's recommendation to the Secretary that the disbursing office tabulation of expenditures be discontinued, remarked that the department had in consequence sought to arrange for an investigation of the question through the Institute for Government Research which the latter had promised to undertake but had deferred through pressure of business. In the event of prolonged postponement, the chair stated, it would be his aim to arrange for an investigation by some other agency.

The representative of Accounts, Secretary's office asked what was being done toward getting out loose leave prints of amendments to the fiscal regulations. The chair stated that these were delayed pending action by the Finance Committee on new amendments to some of the already

amended paragraphs. The same representative was interested to know when reissues of the administrative and property regulations might be expected. The chair promised to report on both points at a subsequent meeting.

The representative of Animal Industry asked what other bureaus were doing in respect to notary fee items in the accounts. A recent suspension in his office, he said, had been challenged by the maker of the voucher on the ground that since the fiscal regulations no longer show the scale of fees employees are not chargeable with knowledge of their correctness. It transpired that similar charges appear occasionally in the accounts of other bureaus, frequently in those of a few, and that trouble is often experienced in verifying the fees. The representative of Biological Survey asked whether the solicitor could not prepare a scale of notary fees authorized by state laws, but withdrew a motion that such compilation be requested upon the chair's intimation that such a list was possibly extant as a circular of some of the other departments. He promised to investigate and report.

The representative of Agricultural Economics sought light as to the procedure where bureau accounting officers desired to consult vouchers filed in the General Accounting Office. The chair said that the civil division of that office had always shown itself perfectly willing to furnish vouchers for inspection without written request or other formalities. The representative of the Forest Service and others bore witness to the courtesy and helpfulness of the General Accounting Office in this respect.

There being no further business adjournment was taken at 2:25 p.m.

L. O. Robbins
Secretary.

DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON

November 9, 1923.

The 33rd regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
R. S. Heberle, Acting Secretary

The meeting was called to order at 1:35 p. m.

The chair announced one correction to be made in the minutes of the meeting of October 26th. In the second paragraph, page 2, in the sentence reading "As to the matter of legislative definition of subsistence which would include cost of travel * * * * ", the word "include" should be changed to "exclude".

The chair presented the report promised at the last meeting as to the existence of a circular issued by one of the departments with respect to the fees chargeable by notaries in the various States for different classes of service. He stated that as a matter of fact material for such a circular was at one time collected in the then office of the Comptroller of the Treasury; but a decision against publication was reached, largely on the ground that frequent revision would be necessary to maintain the current accuracy of the rates. The question whether the Solicitor of the department should be asked to prepare a list of these charges was therefore open for fresh consideration, if members desired. The chair pointed out, however, that the same consideration which had apparently influenced against Treasury issue - the necessity for frequent revision - might present itself as an obstacle to a similar undertaking by the Solicitor.

In regard to the revision of the administrative and property regulations, the chair reported that the administrative regulations had been completed and submitted to the Finance Committee for consideration before being presented to the Secretary for approval, and revised property regulations would be ready for submission to the Finance Committee shortly.

The chair inquired what action the various offices were taking on Mr. Zappone's memorandum circular to the bureaus for the purpose of ascertaining whether it was more desirable to change the regulations in regard to transportation of hand baggage or to continue submitting doubtful items to the Comptroller General. This matter has been discussed at length in previous meetings of the Bureau Accountants. The majority of representatives present were unable to give definite answer to the query of the chair. The representative of Animal Industry states that his bureau opposed reimbursement for transfer charges on hand baggage.

The representative of the Federal Horticultural Board sought information from the representative of the disbursing office concerning monthly expenditure reports which were to be furnished the various bureaus. The disbursing office representative replied that the reports were nearly complete for the first quarter and those for October were being checked out. In regard to the report of expenditures for the past fiscal year, this too was nearing completion, both of these reports being held up on account of the unusual pressure of other business in the disbursing office. The representative reminded that all of the bureaus had been requested to supply a statement of outstanding liabilities by projects for the fiscal year ended June 30, 1923, as of August 31, 1923.

In response to a member's inquiry as to the status of the question of stage fare receipts, the chair responded along the lines of the statement on the subject appearing in minutes of the meeting of October 26, 1923.

In the absence of further business the meeting adjourned at 1:50.

R. S. Heberle,

Acting Secretary.

November 23, 1923.

The 34th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss A. M. McNutt, Acting Secretary

The meeting was called to order at 1:45 P.M.

The secretary read a letter from the representative of Accounts, Secretary's Office relative to exceptions by the General Accounting Office on Mr. Zappone's account for the December quarter 1922. The communication suggested discussion at a subsequent meeting of certain of these exceptions. In a verbal statement the representative explained that it would be an excellent thing, in his opinion, if the accountants could take common ground in their answers to certain classes of exceptions after developing in advance by discussion at the meetings the best lines of response. Attention was invited by a member to the unusual number of telegraph items among these exceptions. The chair suggested as a reason that the civil division of the General Accounting Office had recently organized a special telegraph section through which, as he understood, all vouchers containing telegrams were passed with the result, apparently, of a closer scrutiny of these charges.

The chair asked members to notice particularly two cases in the last monthly (September) issue of the Comptroller General's decisions. The first of these, 3 Comp. Gen. Dec. 169, puts an end to the purchase of press clippings unless the appropriation specifically provides therefor. Heretofore, the chair remarked, press clippings have been purchasable without restriction, like other commodities. On page 137 of the September issue appears a ruling that the Government cannot pay customs brokerage fees on importations of property purchased by the departments. This too, the chair pointed out, breaks up a long established and heretofore unquestioned practice. The representative of Soils thought it might be possible to avoid these brokerage fees by utilizing the Consular Service; but it was pointed out that the fees as to which the Comptroller General ruled were not those accruing abroad on transactions within consular jurisdication, but were clearance fees on importations passing through the U. S. Customs.

The chair spoke also of the Comptroller General's important decision of November 2, 1923 in the Clyde A. Jackson case, a decision reversing former rulings in that it holds chargeable to transportation, not to subsistence, the expenses of employees unable to obtain lodging and meals at or near the assigned places of duty outside of towns and cities, in traveling to and from the nearest point at which lodging and meals are obtainable. The representative of Accounts, Secretary's Office queried whether the rule would permit inclusion within the travel classification of the charges for trolley fares of an

extension employee with temporary duty at an agricultural college two or three miles outside a town or city and accessible by trolley. The chair thought the allowance very doubtful in such a case, since the decision required that the transportation expenses be different from and greater than those which would be assumed by business men generally in getting to and from their daily work -- extraordinary expenses, in a word. Very probably some of the employees at least at a station so near a town would live in the town. He added that an amendment of the department regulations in consequence of the decision was in preparation and that in considering the new provision there had been a difference of opinion whether the transportation not chargeable to subsistence should be confined to that necessary to reach a lodging point or should more broadly include travel for meals as well. The representatives of Accounts, Secretary's Office and of Soils thought it better to confine to travel for lodging. To include meals would almost certainly bring abuse. Let employees carry their lunches with them if they can not otherwise obtain a midday meal at their place of duty, said the representative of Accounts, Secretary's Office. Their hardship in so doing will be no greater than is voluntarily assumed by a host of employees in the departments.

There was discussion of the Federal Traffic Board's uniform travel regulations of which the last draft had been recently sent out by circular of the chairman of the finance committee to the various bureaus for comment. In view of the fact that the department's recommendations on a former draft had been largely ignored the disposition of members was to think it a waste of time to repeat the old criticisms; nor was there optimism as to the prospect of success with new suggestions. The representative of Soils spoke of the regulation requiring the handling of mutilated transportation requests and unused portions of tickets through a "central office" as an upset of current bureau procedure. The chair remarked that the department had in its comments on the former draft sought elimination of the phrase "central office"-- meaningless and inapplicable so far as the department is concerned - in its frequent occurrence in the proposed regulations, but without avail. The representative of Biological Survey asked what provision there was for amendment of the uniform regulations. The chair thought that amendments would require the same machinery and procedure as that which produced the regulations -- that is, action on the proposed amendment first, by the Federal Traffic Board's subcommittee on travel regulations which was to be a permanent organization, then by the Federal Traffic Board, the Director of the Budget and the Chief Executive, assuming that the proposed regulations are to be placed in effect by Executive order. Would the uniform regulations prevent the department from granting less than the maximum statutory per diem in lieu of subsistence or less than the limit of actual expenses?, was the inquiry of the representative of Soils. The chair thought not, but was inclined to believe that where fees were fixed in specified amounts the departments would be unable to reduce them.

The representative of Agricultural Economics asked what possibility there was of allowing laundry and clothes pressing reimbursement to travelers by steamer where fare includes subsistence. The chair pointed out that so far as the actual expense basis is concerned the traveler would be restricted only by the limit. For those on the per diem in lieu footing the charges

were necessarily excluded during steamer travel as well as at other times. He mentioned however that a regulation was under consideration by the finance committee under which recipients of per diem in lieu would be automatically transferred to the actual expense basis for periods of steamer travel where fare included subsistence.

May there be payment in advance of a three-year subscription to a trade journal, was a further question by the representative of Agricultural Economics. The chair's view was negative, at least in case an annual appropriation is chargeable, on the strength of 2 Comp. Gen. Dec. 451.

Going back briefly to the matter of the General Accounting Office exceptions on Mr. Zappone's December account, the representative of Biological Survey spoke of cablegram items questioned because free Navy radio service had not been used. The representative wondered who routed these messages; not the bureau, so far as he was informed. A member was of the impression that the routing was the business of the superintendent of telegraph and telephone service. What answer was to be made to these exceptions? The chair assumed that the department's choice of a medium of transporting the messages had been in all cases made for good reason. The thing to do would be to learn this reason from the routing officer, whoever he might be, and present it as the department's explanation. He thought the General Accounting Office could hardly do otherwise than accept as controlling the department's selection of the service by which its messages were to be transmitted.

There being no further business the meeting adjourned at 3:15 P.M.

A. M. MCNUTT,

Acting Secretary.

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December 14, 1923.

The 35th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss A. M. McNutt, Acting Secretary

The meeting was called to order at 1:35 P.M.

The chair referred to a question raised by the representative of Agricultural Economics (see minutes of 34th regular meeting) as to the possibility of allowing laundry and clothes pressing reimbursement to travelers on the per diem basis by steamer where price of ticket includes subsistence. The representative had been advised that at present the allowance is precluded by the Fiscal Regulations. The chair thought it worth while, however, to call attention to Secretary's memorandum No. 426 of March 15, 1923 amending paragraphs 34, 35 and 51 of the Fiscal Regulations in such wise as to permit allowance of fees to dining room and bath stewards on steamers where the employee is precluded from receiving per diem in lieu for periods of steamer travel.

There followed discussion of the letter of the representative of Accounts, Secretary's Office, Mr. Singleton, regarding the General Accounting Office suspensions on Mr. Zappone's account for the December quarter 1922. First was considered exception to a typewriter company's bill "for adjusting typewriter," suspended for itemized statement. This occurred in a B.A.I. account. The representative of that bureau said that when on the strength of the suspension he had sent back a like voucher to the company for itemization it had been returned to him without the desired detail and with the statement that the General Accounting Office itself paid similar vouchers so stated. How answer such suspensions? The representative of the disbursing office suggested simply a statement that the work had been ordered as a job and paid for accordingly and that therefore itemization was impracticable. This idea brought out expressions of approval.

The representative of Packers and Stockyards Administration sought counsel as to the best reply to a suspension of per diem in excess of $4 where the absence from official station, beginning on one day and ending on the next, was less than 24 hours. The suspension requested information whether the departmental interpretation of the Fiscal Regulation (paragraph 37) permitted such a result. The representative of Biological Survey believed that irrespective of regulations the law in fixing the per diem at not to exceed $4 imposed limit of that amount for an absence of less than 24 hours. The chair was inclined to think, however, that the day may be by regulation given a certain starting point as, for instance, midnight, and that time before and after would be treated as falling within different daily units. It was his belief that the interpretation sought by the General Accounting Office should proceed from the Secretary rather than appear as the expression of a bureau or subordinate officer.

The representative of Accounts, Secretary's Office spoke of suspensions (Wilson Lumber Co. for instance) of payments to a single person or firm for a series of non-competitive jobs under $50 performed on successive or close dates,

the transaction having very strongly the appearance of an over $50 job split to avoid advertising. The chair could offer no means to prevent these suspensions except vigilance on the part of bureau accountants, demand for explanation in all doubtful cases, and a full showing of the facts on voucher before its clearance for payment. The representative of Accounts, Secretary's Office remarked that vigilance helped very little in the case of some of the special disbursing agents. The chair thought that reference by the accountants to the bureau chiefs of some of the bad cases might produce reprimands which would be heeded.

The suspension next discussed was that of advanced payments for periodicals because the Secretary had not certified as to their necessity-- 38 Stat., 1049. The feeling of members was that the suspension was legally sound, that the law cited repealed the former special legislation for the department, act of March 4, 1909, 35 Stat., 1054. Apparently, in the chair's view, the only means to remove the suspensions would be the furnishing of the required certification. Representative of the Biological Survey, recalling decisions of the Comptroller General that the statutory requirement under which the head of a department must authorize advertising in advance was satisfied by a general authorization not specifying the publications, wondered whether a similar grant of authority by the Secretary to the heads of bureaus to subscribe for undesignated periodicals might be admissible. The chair doubted this. It had taken a court decision to liberalize the rule as to advertising. The Comptroller General would probably be reluctant to extend the doctrine.

There were taken up next the taxicab suspensions for statement of distances traveled. The representative of Biological Survey thought these defensible, thought distance one of the things the administrative officers would want to know. The chair remarked however that this was a new requirement and suggested that this be pointed out in the replies and the statement made simply that the distance had not been noted and could not now be furnished. Quite probably the requirement was the idea of some new examiner which would not be supported by the difference sheet section acting upon the suspensions.

At many points, the chair remarked, the exceptions showed the work of untrained examiners. Well-known statutes were ignored as, for instance, that permitting exchange of typewriters; well-known decisions, for example, that in 15 Comp. Dec. 20, to the effect that an expense account consisting entirely of per diem in lieu need not be verified by oath. The most extraordinary exception was that in which the hire of an automobile was questioned because in the examiner's view the department could have saved money by purchasing the car.

There had been speculation as to the meaning of a request attached to many items of difference that answer be sent "direct" to the General Accounting Office. Was it sought to have replies come straight from the field stations or bureau to the Comptroller General's office without passing through ordinary channels? The chair thought that rather the object was to have answers addressed to the Civil Division of the General Accounting Office instead of simply to the General Accounting Office.

The representative of Public Roads thought it would be very desirable if authority could be obtained to discontinue the autograph attesting signa-

ture of a departmental or bureau officer now required on transportation requests. Other accountants agreed with the representative that it would be an excellent thing to do away with this burdensome requirement.

The representative of Public Roads suggested inquiry into the utility of the weekly bureau reports to Mr. Zappone of unpaid accounts on hand. The requirement had arisen during the war when there were large arrearages. Now that these conditions had disappeared was the report worth the labor it cost? Members thought not; and a resolution was passed that the accountants request the Finance Committee to examine into the necessity for these returns, and if none were found to recommend discontinuance to the Secretary.

The representative of Accounts, Secretary's Office spoke of the "Delay Statements" formerly required by the auditor, that is, explanations of delay in the case of accounts not paid within the quarter in which the expense was incurred. The representative of Public Roads said that his bureau no longer furnished these statements. The representative of the disbursing office thought that few bureaus were furnishing them. He suggested that the practice be quietly dropped where it is still maintained.

The chair referred briefly to Secretary's Memorandum 459 of November 23, 1923 amending paragraph 215 of the Administrative Regulations. One of the provisions in the amendment was that all authorizations requiring the Secretary's approval should be submitted in duplicate in order that the Secretary's files might retain a carbon. He reminded that quite frequently this direction was being overlooked.

There being no further business the meeting adjourned at 2:50 P.M.

A. M. McNutt,

Acting Secretary.

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DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON

January 11, 1924.

The 36th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
R. S. Heberle, Acting Secretary

The meeting was called to order at 1:35 p.m.

The chair announced that in conformity with the resolution passed at the meeting of December 14, 1923, the Finance Committee had been asked to consider the necessity of continuing the weekly bureau accounting office reports of unsettled accounts on hand. It was understood that a preliminary investigation by the Finance Committee developed that some of the bureau accounting offices were not sending in these reports and that reports from certain bureaus showed accounts on hand in excess of the tolerance limits set up specifically as to each bureau by the Finance Committee. This latter situation might quite possibly influence unfavorably the committee's decision as to the abolition of the returns.

The chair stated that Col. Carmichael of the Bureau of the Budget, who had recently visited the bureau accounting offices on a fiscal investigation, had announced his willingness and desire to act in proper cases as a medium of presenting to the Comptroller General in person cases in which the General Accounting Office, either through their difference sheets or otherwise, were causing bureaus or their employees unwarranted work or annoyance. He proposed to suppress the personal source of information, but stipulated that the facts should be strictly exact. What he desired to have presented were not the mistakes of the General Accounting Office examiners unless these were repeated or systematic, but those instances which indicate that the action of two branches of the office is inconsistent. For example, a certain class of claim is allowed by the legal division, while subsequently identical claims are suspended by the audit division - a clear proof of faulty coordination.

The representative of the Bureau of Biological Survey was interested in the outcome of Col. Carmichael's investigation into the promptness with which departmental accounts are paid. The chair stated that the Colonel had recently gone back to the disbursing office to obtain the delay figures by bureaus through examining a number of current vouchers of each organization. His final results had not yet been announced. The chair was of the opinion, however, that the showing was hurt by transportation vouchers in which there was usually a rather long interval between service and payment; the delay averages were thus heavily increased. Members were quick to offer the comment that railroad accounts contain delay factors beyond the department's control. Mention was made of the fact that the War Department, which Col. Carmichael holds

out as a model, has the advantage of using the vendor's bill for payment without the retarding requirement of vouchering on a Government form. The chair remarked that the new purchase form to be shortly prescribed by the Genenel Accounting Office extends this practice throughout the Government service. Better still, there is the possibility that the vendor's certification may no longer be exacted. Promptness of payment in the War Department, Col. Carmichael had stated, has reached a point where some merchants, confident that their bills will be speedily discharged in any event, are no longer offering discounts for 10 or 20 day payments. The department, however, continues to reap an advantage from its celerity through the circumstance that better prices are made it than to the slower branches of the service. The representative of Public Roads remarked that as Col. Carmichael left the office of the Chief of Control of that bureau, he had expressed the purpose of visiting the Globe-Wernicke store in Washington to learn how that company regarded the Government as a payer. The chair stated that he had been privileged to accompany the Colonel on that visit, and that the manager of the company had warmly praised the dispatch with which the departments paid their accounts. He had no complaint whatever to make. So far as was concerned any question of selling higher to the Government than to private concerns, quite the contrary was true. No other customer, private or corporate, obtains such low prices from his house as the Federal Government.

The representative of Agricultural Economics raised the question whether an employee traveling on a letter limiting his actual expenses to $3.50 per day could be allowed laundry charges which, added to the other expenses of the day, produced an excess over $3.50. He cited the fiscal regulation, which mentions a daily limitation of $5. The chair thought, however, that it was clearly within the power of the bureaus to reduce this limit, as had been done in the case brought up, and that the subsistence expenses must then be restricted accordingly.

Suspensions of advance payments for periodicals where the statutory requirement of certification of necessity by the Secretary had not been complied with, suspensions on the December, 1922, quarter of Mr. Zappone's account, were discussed. Repeating his language in the preceding meeting, the chair thought that the logical means of removing the exceptions would be a blanket certification by the Secretary of all suspended periodicals. The representative of accounts, Secretary's Office, thought the Finance Committee should be asked to advise as to the proper answer to the suspensions. The chair thought the question hardly a proper matter of reference to that body. The representative, however, was of a different opinion and moved a resolution embodying his suggestion. It was seconded and carried. Later the suggestion was made that the reference be broadened so as to request the Finance Committee to learn whether or not the statutory requirement would not be satisfied by a general authorization from the Secretary to the chiefs of bureaus to subscribe for such periodicals as might be deemed necessary.

The suspensions in the difference sheet above referred to of payments to envelope contractors with the Postmaster General, were brought

up. The suspensions grow out of the fact that deliveries were delayed beyond the contract period and thus payments were subject to a deduction of liquidated damages provided for in the contract. The representative of Accounts, Secretary's Office, passed up to the table the draft of the answer which he proposed to send in to Mr. Zappone. The acting secretary read as follows:

> "Liquidated damages have not been deducted from this claim as the Department suffered neither damage nor inconvenience through delay in delivery beyond time specified in the contract.
>
> "It is the interpretation of this Department that the contract provision for liquidated damages is not mandatory and it is therefore recommended that no disallowance be made."

The chair brought up a matter which he stated was somewhat outside the purposes for which the accountants met. Retirement bills had been introduced in both House and Senate. Ultimately a bill would probably be reported from the Civil Service Committee of one or both branches. Some of the older members of the Accountants Committee, to whom retirement was important, might think it worth while, if the bill met their approval, to get together for an organized effort within legitimate limits in behalf of the measure. Letters might be written to senators and congressmen or such other measures taken as were thought worth while. The chair hoped that interested members would give the matter thought.

What had been done, a member asked, by the committee appointed to consider the interests of the bureau accountants in the matter of classification pursuant to resolution adopted in the 23rd regular meeting, May 25, 1923 (Messrs. Ward, Love, Woulf, Cox and Denit). The chair thought that the sub-committee had not progressed beyond the point of the establishment of a pleasant relation with Dr. Stockberger, the personnel classification officer of the department. There ensued a general discussion of classification. A member expressed the belief that a comparison of the classifications of the various bureau accounting offices would show unwarranted discrepancies. Just as, remarked the representative of the disbursing office, discrepancies would surely come to light if the classifications of corresponding groups in different departments were brought together. He instanced the bookkeepers in the Division of Bookkeeping and Warrants, Treasury Department, who are placed in higher classes than those doing parallel work in the bureaus of this department. The explanation apparently was that, on the whole, classification had been shaped to meet existing salaries rather than to fit work. The chair suggested that a reason for this was to be found in the insufficient provision for experience in the classification scheme. A member remarked that the six progressive salary points in each grade seemed to meet that need. In the ordinary case, yes, the chair conceded; but the Government auditors and accountants were in a unique and unfortunate position. Many other classes of workers enter the service already prepared for their tasks -- the stenographer, the chemist, the draftsman; but Government auditing can be learned only by doing the work, and the beginner is obviously not worth

even the minimum salary of the class in which the trained worker should be placed. Yet for the work as a whole there is but one grade.

The discussion turned upon the question of the extent to which the department as a whole or bureaus in particular favor employees' appeals to the central classification board against their placements. It was plain that other departments permit and even often encourage such appeals. The attitude in Agriculture was not clearly known.

At the end a motion was made and carried that the above mentioned sub-committee to consider the interests of accountants in the matter of classification be requested to prepare a chart or comparative statement of the classifications of the bureau accounting offices.

Adjournment was had at 2:40 p.m.

R. S. Heberle

Acting Secretary.

January 25, 1924.

The 37th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary circular No. 103 of May 25, 1922, was held on above date with chairs occupied by -

H. S. Ward, chairman
L. O. Robbins, secretary

The meeting was held in the film-exhibition hall of the motion picture laboratory of the department. Before it was called to order the accountants were shown an unreleased film illustrating the process of poison spraying from airplanes for extermination of weevils and other insect enemies of cotton and other crops.

The meeting was called to order at 1.45 p.m.

The first action taken was a vote of thanks to Mr. F. W. Perkins of the motion picture laboratory, to whose thoughtful courtesy was due the exhibition which the accountants had just enjoyed.

On the suggestion of the representative of Chemistry, the minutes of the 36th regular meeting were corrected by substitution of Loving for Love in the list of members of the subcommittee to consider the interest of accountants with respect to classification.

Mr. Denit as chairman of the subcommittee on uniformity in expenditure classification presented a report, which the chair directed to have multigraphed and distributed with the minutes of the meeting.

The chair, speaking as chairman of the subcommittee to consider the interest of accountants with respect to classification, referred to the resolution adopted at the 36th regular meeting by which the subcommittee was called upon to prepare a comparative statement of the classification of the employees in the bureau accounting offices. He stated that in his capacity of employee of the Office of Inspection he had been called upon to collaborate with Dr. Stockberger in personnel studies bearing upon the allocation of officers in the operative and administrative branches of the department, and that joint discharge of this duty and the functions assigned to the subcommittee could not fail to subject him to embarrassment and criticism. He therefore asked acceptance of his resignation as chairman of the subcommittee. In pursuance of a motion Mr. Denit of the disbursing office was made chairman of the subcommittee, while Mr. Moore of Public Roads was added to supply the vacancy created by Mr. Ward's withdrawal.

Reviewing briefly the history of the punch-card tabulating installation in the disbursing office, the chair reminded that the Secretary in continuing the mechanical system throughout the present fiscal year had arranged with an outside agency, the Institute for Government Research, for an investigation of the systems of expenditure records both in the bureau

accounting offices and in the disbursing office. The points to be cleared were: Is there duplication? Is it a necessary duplication? If not, what change should be made? Mr. Seideman, in charge of the investigation, had assigned his assistant, Mr. John B. Payne, to the preliminary study in the bureaus. Mr. Payne was to begin on January 28; and when the chair suggested that no starting point had yet been selected, the representative of Public Roads indicated that he would be glad to receive Mr. Payne's first visit.

The suspensions in Mr. Zappone's account for the December quarter, 1922, of payments to envelope contractors with the Postmaster General because of non-deduction of liquidated damages for delayed deliveries, were spoken of. The chair thought that the contract indicated the intention to vest in the various purchasing agencies discretion as to the taxing of the damages; this, he understood, was the Postmaster General's interpretation of the instrument. He stated that the representative of Agricultural Economics was preparing a formal protest against the suspensions, to be presented by his bureau through Mr. Zappone to the General Accounting Office. The representative of the disbursing office had information that the disbursing officer had referred the matter to the solicitor.

Mr. Sellers, of the Federal Horticultural Board, accompanying the representative of that organization, told of employees of the board who, upon arriving in New York City on an official trip, had wandered from hotel to hotel vainly seeking rooms. At first they used street cars or walked, carrying their grips; but after about the fourteenth refusal, in despair of obtaining accommodations down town, they had taken taxi to a far up-town hotel. Were their carfares and taxi fares reimbursable? The chair thought yes; but answering an inquiry by the representative of Agricultural Economics whether there was not the possibility of disallowance, said that in cases of this sort only the very rash would with confidence predict the action of the General Accounting Office.

The representative of the Forest Service was reminded of a similar case which sometimes arises, where an employee shifts from the hotel first chosen to a cheaper. Expressions as to the allowability of the transfer charges were not forthcoming.

The chair referred to the resolution passed at the 36th regular meeting calling upon the Finance Committee to learn whether the Secretary may not delegate to chiefs of bureaus the authority to certify that periodicals are necessary for the work of the department. In the chair's view the language of the provision (section 5, act of March 4, 1915, 38 Stat. 1049) "that hereafter subscriptions to periodicals, which have been certified in writing by the respective heads of the executive departments or other Government establishments to be required for official use * * *" was so adverse to the possibility of delegation that it was doubtful whether the accountants should press the Finance Committee to seek such an interpretation, or whether the Finance Committee would consent to do so. More particularly did it seem wise to drop the project when it was considered that relief from the sus-

pensions was easily obtained by the Secretary's omnibus certification as to all periodicals affected. The representative of Accounts, Secretary's Office, who had moved the resolution in question, consented to drop the matter, all the more readily, he said, in that he planned to obtain a speedy determination directly from the General Accounting Office.

Mr. Sellers, of Federal Horticultural, wondered whether the Secretary's certification that periodicals are required, etc., must be repeated as to a given publication year after year. The chair leaned to the affirmative view, but thought that experimentally the department might proceed on the contrary theory.

What is embraced in the term "periodical?" asked the representative of Agricultural Economics; for instance, is a trade journal a periodical? Either a periodical or a newspaper, the chair thought. The distinction between the two classes is sometimes difficult to trace. The test of the periodical is the element of permanent value in the articles which it contains. If the publication is of the class of which the copies are bound or filed away for reference, it is a periodical; if the contents are of transient interest only, a newspaper.

The representative of Agricultural Economics referred to the Secretary's allotments to the various bureaus of funds made available by appropriation for the purchase of passenger-carrying automobiles. He desired to know whether these allotments are in themselves the specific authorization to purchase passenger-carrying motor-driven vehicles within the purview of paragraph 3 of the fiscal regulations, which provides that the Secretary shall issue specific letters of authorization in these cases; in other words, need bureaus to which allotment has been made secure a written authorization for each purchase? Discussion failed to bring out any definite opinion on this subject.

The meeting adjourned at 2.25 p.m.

L. O. Robbins,
Secretary.

January 25, 1924.

Mr. H. S. Ward,
Chairman, Accountants Committee,
Department of Agriculture.

Dear Mr. Ward:

The subcommittee on classification of expenditures, in accordance with instructions received at the 23rd regular meeting of the Accountants Committee, has made a study of certain items of expenditure that are being classified differently in the several bureaus of the Department and recommends the adoption of a uniform policy on the following:

Books and Periodicals -
Account 0220 recommended.

Reimbursement Accounts -
The question advanced was, to what extent should this class of accounts be analyzed. The subcommittee prefers to submit that question, without recommendation, to the general committee.

Provisions purchased by field men for subsistence -
Account 0616 recommended.

Repairs to adding machines -
Account 1280 recommended.

Packing and crating instruments, etc., for shipment -
Account 1380 recommended.

Waffle irons -
Account 3015 recommended.

Stilson wrenches -
Account 3050 recommended.

Gasoline - for trucks used to transport freight, etc. -
Accounts 0730 or 0710 recommended.

Gasoline - for passenger vehicles -
Account 0615 recommended.

Gasoline - for stationary gas engines -
Account 0230 recommended.

Gasoline - for cleaning purposes -
Account 0205 recommended.

Rent or hire of automobiles -
Accounts 0615 or 07 recommended.

Auto storage and garage rent -
Accounts 0615 or 07 recommended.

Auto parts for repairing government-owned machines -
Account 1280 recommended.

Storage batteries for automobiles (Rent) -
Account 1280 recommended.

Storage batteries for automobiles (Purchase) -
Account 1280 recommended.

Postage on supplies purchased -
(Charge to supply accounts).

Towel service -
Account 1373 recommended.

Repairs to automobiles (parts or labor) -
Account 1280 recommended.

Weed Chains - automobile -
Account 3053 recommended.

Labor on auto repairs -
Account 1280 recommended.

Making and drilling 3/4" post irons -
Account 1380 recommended.

Printing and developing (Prints and Developing) -
Account 0830 recommended.

Towing automobiles -
Accounts 0615 or 07 recommended.

Bath towels and wash towels -
Account 0205 recommended.

Lumber for repairs -
Account 12 recommended.

Labor (Repairs to addressograph) -
Account 12 recommended.

Respectfully submitted,

J. Darlington Denit, Chairman.
G. F. Tucker

January 30, 1924.

The first special meeting of the Bureau Accountants was held on above date with chairs occupied by-

H. S. Ward, Chairman
L. O. Robbins, Secretary

Meeting was called to order at 1:35 p.m.

The chair stated that the meeting had been called to consider the best means of obtaining certain information which the department had been asked to furnish by Bulletin No. 14, Supplement 2, January 22, 1924, of the Chief Coordinator. The information comprised the cost of telegraph service between Washington and some 13 listed cities and between any two of the cities if the business was considerable, together with a description of the leased lines, a statement of the number of operators and other matters. Copies of the bulletin were distributed among the accountants. Mr. Reese had been called upon to supply the information.

The chair suggested for consideration a plan by which beginning February 1 the accountants in the various bureaus should build up a blotter record of the facts desired as the telegrams for the month of February were examined. Representatives on the whole thought this feasible though some pointed out that the work would be heavy in their bureaus; while the objection was made that the February bills might not be received within the month. It seemed possible to the chair to make special arrangements with the telegraph companies for prompt rendition. The representative of disbursing office thought it would help if the work were done in the disbursing office by a subcommittee. The representative of Accounts, Secretary's Office, suggested that since all Washington messages except those of the Forest Service, Weather Bureau, Agricultural Economics and Public Roads pass through the office of the departmental superintendent of telegraph and telephone, that officer would be best in a position to furnish the information. The same representative thought it possible to work out the information statistically for the large bureaus and add an estimated percentage for the smaller. The representative of the disbursing office then enlarged his first suggestion by proposing that instead of dealing with the February vouchers an examination be made of the telegraph bills for a selected month in Mr. Zappone's December quarter account which was now and would for some 20 days remain in the disbursing office. Mr. Connor, Superintendent of telegraph and telephone, came in at this juncture in response to the chair's telephonic request for his presence. The chair asked him whether a past month - say November - would not serve as well as February. Mr. Connor thought so. The plan then took form in an arrangement that employees detailed from three bureaus - Agricultural Economics, Weather, and Public Roads - report at the disbursing office on Monday, February

4, for a commencement of work under the general supervision of Mr. Denit. Mr. Connor estimated the monthly volume of Washington telegrams as about 25,000. There seemed a possibility that the compilation could be completed within a week although the rate of progress was a factor determinable only by trial.

Mr. Connor thought the information should include the number of words of each message; his idea was that the "load" or volume of business would be one of the important facts desired by the Chief Coordinator. The chair pointed out, however, that the bulletin did not specify this information, and members thought that the gross charges and the number of messages between the cities would be enough. Copies of the messages were not, of course, to be furnished.

There was discussion whether the telegrams of a given city should include those to and from nearby places which are virtually suburbs of the city, as for instance, Berkeley with respect to San Francisco, or Hinsdale, with respect to Chicago. The chair thought yes. It was agreed that Mr. Connor should furnish information as to Paragraph (c) of the bulletin, percentage of traffic which can be transmitted between 5 p.m. and 9 a.m. without injury to the service, and Paragraph (e), number of operators employed. The representative of Agricultural Economics was to respond as to Paragraph (d), what leased lines, if any, are now available for government use and between what points. It appeard that Agricultural Economics is the only bureau which leases lines.

The meeting adjourned at 2:45 p.m.

L. O. Robbins
Secretary.

February 8, 1924.

The 38th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss R. S. Heberle, Acting Secretary.

Meeting was called to order at 1:40 p.m.

The chairman of the subcommittee to consider the interests of accountants in the matter of classification stated that Mr. Loving had expressed the desire to be relieved from membership on the subcommittee in view of the fact that he was not in harmony with its purposes. The accountants accepted Mr. Loving's resignation and substituted Mr. Singleton in the vacancy. With respect to the operations of the subcommittee Mr. Denit at first merely reported progress; but when it appeared that he was in position to offer further information submission of which he had withheld in the absence of Mr. Ward, by whom he desired that the report be heard, he was urged by members, and consented, to give an account of the subcommittee's proceedings down to the present time. The first objective had been the charting of all classifications in the bureau accounting offices. The chief accountants had been requested to furnish the necessary information. All had complied except Mr. Loving whose letter on the subject was read. Mr. Loving felt that his discretion would be transcended by imparting information of which the Forester, not himself, was the custodian. He expressed, moreover, the view that the correction of inequalities if such there were in the classifications fell within the province of administrative officers of bureaus rather than in that of the accountants. Mr. Denit stated that the subcommittee had requested the Forester to supply the information withheld by Mr. Loving. In concluding his report he asked that the accountants offer by vote an expression as to their approval of the subcommittee's work down to the present time and of its announced purposes. Approval was unanimously voted.

Referring to the paragraph next to the last of the minutes of the 37th regular meeting in relation to periodicals, the chair stated that it had been Mr. Ward's purpose to cite one or more Comptroller's decisions defining the term "periodical." The chair was unable at the moment to say what reference was in Mr. Ward's mind. (Secretary's note; 22 Comp. Dec., 319, defines "periodicals").

Speaking of the last paragraph of the minutes of the 37th meeting the chair indicated his belief that paragraph 3 of the fiscal regulations requires the Secretary's approval of all purchases of passenger carrying automobiles irrespective of the fact that the acquiring bureau has been granted an allotment.

The representative of Agricultural Economics advanced the view that it would be desirable to work out for use of accountants an expenditure classification of all costs in the maintenance and operation of automobiles and trucks.

The representative of Biological Survey repeated his previously expressed opinion that class 12 - repairs and alterations - of Bulletin No. 1 classification should be used only in case of repairs to buildings, excluding those on equipment. How then classify repairs to equipment? asked a member. As equipment, responded the representative of Biological Survey. The representative of the Office of Accounts, Secretary's Office, and others objected this would falsely augment capital costs and destroy the stability of property inventories, wherein valuations would keep showing increment.

The chair was of the view that the hope of uniformity in expenditure classification throughout the Government service was so slight and the purpose to be served by attained uniformity of such questionable value that probably little was gained by laborious study of a few of the multitude of classification problems. Members were inclined to think, however, that these discussions were helpful. Several of the accountants had in hand copy of comments by the representative of the Office of Accounts, Secretary's Office, on the subcommittee's report attached to the minutes of the 37th regular meeting. Items were considered one by one, with concurrences or exceptions by Mr. Denit for the subcommittee. The more important decisions were:

Books for library purposes should come under 0220, but where bound for reference, under 3020.

Field provisions where for employees in travel status, 0616; where for a construction force, under the construction symbol.

Repairs to adding machines, bold face 12 without further refinement.

Packing and crating instruments for shipment, 1380, Mr. Denit thought, rather than 07. The latter concerns transportation charges only after delivery to carrier.

Supplementing the subcommittee's recommendation of 0615 and 07 for rental of passenger carrying automobiles and trucks respectively, the representative of the Office of Accounts, Secretary's Office, with Mr. Denit's concurrence, suggested 1110 and 1112 where, as at many of the experiment stations, trucks are rented by the month or otherwise like horses and teams. The representative of Federal Horticultural Board put forth the idea of 04 for dead storage of trucks with monthly or yearly charges.

Mr. Denit saw no objection to placing storage battery charges under 12 as recommended by the representative of the Office of Accounts, Secretary's Office, in preference to 1280 of the subcommittee's report.

The charge of postage to the supply account, Mr. Denit explained, took into account the disproportionate labor of showing separately these very small amounts.

Representative of Biological Survey complained that the weekly reports of accounts on hand were without value as an index of the state of

work in the accounting offices since it might happen that on the day before rendition a heavy receipt of accounts would create a false impression of arrearage. A member observed that it was possible to add explanations at pleasure to the report. The chair remarked that Col. Carmichael's report to the department recommended a change in the content of these reports. His proposal was that they should show not only accounts on hand but the length of time elapsed between receipt of goods or performance of service and date of report. In the chair's view the showing would be fairer if the delay period began with the date of receipt of the voucher in the bureau or the date of notification of receipt of goods if subsequent to the arrival of voucher. For the sake of checking accounting office speed of handling it might also be thought desirable to show date when voucher reached that office. The representative of the Office of Accounts, Secretary's Office, objected that frequently the first receipt in the accounting office was a matter of touch-and-go -- the voucher immediately went to other offices or divisions for possibly long retention - and thought that the accounting office handling should begin to be measured only when the voucher came back for audit and bookkeeping record. The chair objected, however, that the report could set up only a limited number of date points without overloading. He was interested in getting the accountants' view of a fair average retention period of vouchers in the accounting office. A member suggested ten days, and no opposing estimates were offered.

Meeting adjourned at 3:05 p.m.

R. S. Heberle

Acting Secretary.

February 28, 1924.

The 39th regular meeting of the Bureau Accountants, called in accordance with Office of the Secretary Circular No. 103 of May 25, 1922, was held on above date (by postponement from the preceding Friday, a holiday) with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary

The meeting was called to order at 1:30 p.m.

During consideration of the minutes of the last meeting Mr. Denit as chairman of the subcommittee on uniformity in expenditure classification suggested that the report did not sufficiently indicate the accepted opinion on points of difference between the subcommittee's findings (see minutes of 37th regular meeting) and Mr. Singleton's comments which were considered at the 38th meeting. It was agreed that Mr. Denit should prepare a supplemental report showing the conference conclusions in detail.

As chairman of the subcommittee on reclassification Mr. Denit reported progress.

The representative of Biological Survey asked the representative of the disbursing office when the bureaus might look to receive their expenditures report. The latter representative doubted that it was planned to distribute separate reports but promised to learn from the disbursing clerk. The chair suggested that bureaus desiring returns could doubtless obtain them by request. The representative of Soils, however, with whom the representative of accounts, Secretary's office joined, thought the report should be furnished as a matter of course. Without them the bureaus called upon separately for statistics - a matter of constant occurrence - would furnish figures probably at variance with the departmental report. The representative of Soils pointed particularly to the need of a report on 999 the suspense account and to a report also under the heading "States benefited." In the end a motion was carried that it was the sense of the accountants that the disbursing office should furnish each bureau with a report of its expenditure distribution as well as a report of all other coded material.

Was there a change in the form of this year's "Littlefield" report, a representative asked. There was this material change, the chair replied, that in the present report the Bulletin No. 1 expenditure distribution is shown under appropriation or subappropriation headings but is excluded from the project statements in which formerly the expenditure headings appeared.

To an inquiry by the representative of Forest Service as to progress in the compilation of the revised salary tables the representative of disbursing office explained that under the disbursing clerk's supervision all annual, monthly, and daily salaries had been completed but there remained 11 different hourly rates still to be worked out. The chair first answering affirmatively a member's question whether the tables were not to be

printed for loose leave binding with the fiscal regulations, suggested that what had been completed might as well be printed at once, leaving the rest to follow; it would cost no more, since single sheets are the unit of cost in the loose leave system. He mentioned that the Treasury had recently asked for copies of the department's salary tables - evidence that they are known and appreciated in other branches of the service.

The representative of Agricultural Economics inquired as to the authority of bureaus to dispense with the Secretary's express authorization (Paragraph 3 of the Fiscal Regulations) of travel outside the United States where there was in question a trip to a part of Canada or Mexico contiguous to the United States, in view of the specific provision in the last annual authorizations that bureau chiefs may direct travel to these identical regions. The chair took the matter under advisement for report at a subsequent meeting. The representative of Public Roads stated that his bureau had directed a trip to a point in nearby Canada without reference to the Secretary, holding that the specific authorization superseded the regulation.

The representative of Animal Industry spoke of two recent disallowances by the General Accounting Office. One concerned a charge for drinking water furnished at an office in Oklahoma City. Despite proof that the city health officer had pronounced the water unfit for drinking the charge was disallowed because the postoffice in the same city purchased no water. When investigation brought out the fact that the postoffice was some six miles distant from the Agricultural quarters and drew its water supply from a well the General Accounting Office responded with the formula "request for review will receive consideration." This seemed to the chair to indicate that the machinery of revision could not be set in motion by an internal impulse, even though the General Accounting Office saw its error, but required a start from the outside. In other words, unable to revise on its own motion the audit division invited Mr. Zappone's appeal. The other disallowance threw light on the General Accounting Office conception of "walking distance." A taxicab charge for a ride of three-fourths of a mile, station to hotel, had been rejected. A representative mentioned a case of rather singular incapacity to grasp the ordinary meaning of terms. A book of single round-trip tickets had been bought from a railroad company. A suspension demanded the name of the 50 users.

The representative of accounts, Secretary's office, continued the theme of General Accounting Office experiences by citing disallowance of charge for Pullman compartment in the account of a negro investigator in a southern state where the law forbade colored men to buy a berth - a compartment or nothing. Pleas that night travel was necessary were ignored; the auditing division saw but the one fact, that the department regulations do not provide for compartments. The chair suggested appeal, with the Secretary's specific approval of the item. He remembered that a former Secretary's charge for Pullman compartment had in the auditor's office run foul of the provision, 37 Stat., 269, that officials of the department may be allowed "necessary railroad and steamboat fares, sleep-

ing berth," etc. A successor, however, the representative of accounts Secretary's office remarked, had fared better on a showing that the compartment was required for official work enroute.

The chair spoke of Secretary's memorandum 469 of February 4, 1924 on the filing of contracts and leases. Answering an inquiry as to the effect of the memorandum on the so-called field contracts, that is those governing receipts collectible in the field and not hitherto filed in Washington, he thought that the memorandum was not designed to change the existing situation as to these agreements. A question from the representative of Packers and Stockyards brought response that ordinarily four copies of leases are to be executed, more only if the bureau desires.

Mention was made by the chair of the so-called Madden bill empowering the Comptroller General to control the manner of payment of accounts and of the Crampton bill under which the Comptroller General would prescribe the form of contracts, receive under penalties for failure to transmit copies not only of contracts but of all bids, and would control the preparation of purchase orders and many other classes of administrative papers. Both measures he thought deserved the consideration of accountants.

The representative of Packers and Stockyards asked what legislation was pending for increase of actual expense allowances and per diems in lieu during travel. Two, the chair replied; one general, sponsored by the Bureau of the Budget, and an Agricultural measure. Both increased the expense allowance and per diem to $7 and $6, respectively. The representative of Packers and Stockyards remarked that the employees of his office complained vigorously of constant losses under the present scale.

To the inquiry of the representative of Insecticide and Fungicide Board as to the uniform travel regulations the chair said that the department's reply had gone forward to the chief coordinator. He could not say to what point the movement had progressed. Had there not been talk of enacting the regulations into law? asked the representative. The chair believed there had been that thought, prompted probably by doubt whether without amendment of Section 226 of the Revised Statutes the heads of departments could be divested of the regulatory powers conferred by that law. He believed that the present plan was to secure prescription of the regulations by the Chief Executive.

The representative of Packers and Stockyards asked whether the department or the executive branch generally was promoting the effort to obtain higher federal retirement annuities. The chair thought not, though the departments had encouraged the original movement. He invited the secretary to state his information on the subject. The secretary said that at the joint hearings before the civil service committees of the Senate and the House the active organization had been the Federal Employees Union. The representatives of certain offices in the departments had been heard but no one had spoken for a department. The representative of Agricultural Economics contrasted the military retirement pay and privileges with the

strikingly smaller benefits awarded the clerical forces. A condition easily explained, the chair remarked, by organization on the one hand and lack of organization on the other.

The representative of disbursing office asked as to the telegraph statistics in connection with which members were called into special meeting on January 30, 1924. The chair replied that the compilation had been completed and was now being typed.

Adjournment was taken at 2:45 p.m.

L. O. Robbins
Secretary.

Mr. Chairman,
Gentlemen of the Bureau Accountant's Committee:

Your subcommittee is not prepared at this time to submit its final report. However, we desire to present an interim report, outlining in some detail, the work we have accomplished, in the hope that this communication will precipitate a discussion which will bring out constructive ideas.

At the 38th regular meeting of the Bureau Accountant's Committee the subcommittee appointed to consider the interest of the accountants in the matter of Classification, reported progress made to date which consisted merely of establishing and acting upon the first step of its program. At that time you were advised that the committee needed to know the present status of the Department's fiscal and accounting employees and that to obtain this information a questionnaire had been sent to each bureau accountant. This questionnaire provided us with a knowledge, as to each employee, of the grade recommended by the bureau, the grade allowed by the Personnel Classification Board, the present salary of the employee and the type and scope of service rendered. Having collected this information the subcommittee, referring again to its charter, gave consideration to its program with a view to its objective. We were directed to consider the interest of the accountants in the matter of classification. This direction, to constitute a practicable undertaking, must be construed as a direction to consider the grades to which the accounting positions of this Department should be allocated. The accountant's committee, naturally, expect to know the results of this consideration by its subcommittee. The subcommittee knows of no way to present these results except in the form of a recommendation as to the grades into which the accounting and fiscal positions of this Department without regard to present incumbents, will properly and legitimately fall.

Our actual work began with a review and study of the job descriptions submitted by the bureau accountant. With these sheets before us we set up grades for tentative allocations. That is, on the basis of the job description given we allocated the positions tentatively to grades. These tentative allocations formed a basis for comparing jobs. From these comparisons we were able to measure the degree of difference in scope, responsibility, diversification of work, etc., existing between jobs within and between bureaus. Coincident with this comparison a close study was made of the section of the Classification Act pertaining to Clerical, Administrative and Fiscal employees and the classification prescribed by the Bureau of Efficiency for the purpose of obtaining the degree of difference between the grades contained in the Act and for the purpose of again tentatively allocating the positions to grades. This second allocation brought together groups of employees whose duties were comparable for classification purposes and established the range of grades into which the accounting positions should fall. The job descriptions of comparable positions were then assembled for the purpose of compiling general job specifications to cover each group. The subcommittee has progressed to the extent of compiling tentative job specifications, have allocated these tentative specifications

to grades and have compiled a card record on the accounting positions of the Department indicating as to each the grade to which these positions should be allocated and the job specifications assigned.

The subcommittee plans to submit a final report at the next regular meeting and to use the time intervening to make, if possible, comparisons of its determinations with the conditions prevailing in other departments.

The procedure adopted will enable us to submit two types of reports, one of which will contain merely new job specifications based upon the descriptions of work furnished by the bureaus which have been drawn in accordance with applicable provisions of the Classification Act and allocated to grades. The other will represent an extension of the first report allocating the positions of the Department to the job specifications drawn by your subcommittee.

It is the desire of your subcommittee that you instruct us as to the type of report desired and we ask that this instruction be placed in the minutes of this meeting -

Shall we submit

1. A report containing merely new job specifications, drawn in accordance with the Classification Act and allocated to grades.

2. A complete report containing job specifications as shown in No. 1, allocating the positions of the Department to these job specifications.

It will be noted that in the first report the subcommittee makes no attempt to classify the Department's accounting positions, but presents job specifications allocated to grades to which the bureaus might allocate their positions.

In the second report the subcommittee proposes to indicate the grade to which they believe the accounting positions should be allocated, in accordance with job specifications furnished.

Prior to your consideration and vote on this question, the subcommittee desires to inform you of current rumors to the effect that the Personnel Classification Board will act on all appeals by June 30, 1924. We are of the opinion that the accountants will have ample time in which to file appeals after the submission of our final report on March 28, but will gladly extent to such members as may desire to take earlier action, the privilege of using our tentative findings. The information may be obtained from the chairman of the subcommittee who will also be glad to explain the basis for the grading in any given instance.

Respectfully submitted

J. D. DENIT

Chairman, Subcommittee.

March 14, 1924.

The 40th regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary

The meeting was called to order at 1:35 p.m.

Mr. Denit as chairman of the subcommittee on uniformity in expenditure classification submitted the subcommittee's conclusions upon the classification of certain objects concerning which the representative of Accounts, Secretary's office, had presented his views in a memorandum.

As chairman of the subcommittee on reclassification Mr. Denit made an interim report. The subcommittee had collected as to the bureau accounting organizations information on the grade recommended by the bureau, the grade recommended by the classification board, the present salary of employees, and the type and scope of service. The representative of Forest Service asked whether the information was such as to make the positions comparable. Not so far as routine work is concerned, was the response, but comparable as to the principal occupation of the job. Responsibility and volume of work had been considered. What weight had size of organization? asked the representative of Biological Survey, mentioning that the Bureau of Efficiency featured size. As to the bookkeepers Mr. Denit said the number in the organization had not counted unless there were supervisory duties; as to the chief accounting officer it had. The representative of Biological Survey remarked that the bookkeepers in a small bureau may have duties of wider range and importance than those of a supervisor of a small group of bookkeepers doing a single kind of work. Answering an inquiry Mr. Denit said that personality had been absolutely excluded from the subcommittee's work; in fact some bureaus had omitted names from the job specifications. The subcommittee's findings he added answering the question of the representative of Accounts, Secretary's office, could, of course, have no binding effect; they were designed merely to be convenient and helpful both to supervisory officers and to accountants.

Two forms of report were possible, the first containing merely job specifications drawn in accordance with the classification act and allocated to grades; the second (which would comprehend the first but extend it) an allocation of the accounting positions in the department to the subcommittee's job specifications. He added that the subcommittee hoped to bring in this final report at the next meeting so that the material would be available well before the close of the fiscal year to those who desired to use it in appealing on their classification. In fact even before the final report the subcommittee would be glad to place its findings at the disposal of interested accountants.

The question was as to the form of report desired by the accountants. On motion the second or extended form was unanimously preferred.

The chair spoke of the resolution passed at the last meeting expressing the sense of the accountants that bureaus should be furnished their sections of the annual expenditure report as a matter of course and without request. (Secretary's note: Subsequent to the meeting Mr. Denit on behalf of the disbursing clerk stated that the bureauswere to be furnished this information).

The chair stated that as a result of complaints addressed to the department by organizations of field employees that monthly pay checks were tardily received, instructions had issued for the shaping of a plan by which all permanently stationed field employees might receive their pay on the first of the month. In the light of postal information the states had been thrown into five zones corresponding to the number of days required for mail transmittal from Washington. The project contemplated graduated mailing of the checks beginning with the 26th of 30-day months for the more remote zones and ending with the last. The as yet open question was the scheme of payroll transmittal from the bureaus to the disbursing clerk. This also could be graduated according to zones if the bureaus would divide their mixed-locality rolls into separate ones corresponding to the zones; or, which was to some extent the present practice, all rolls irrespective of localities could be sent in in advance of the 26th. But with this disadvantage, that such a system would throw a "peak" load on the disbursing office for a day or two while the former plan would distribute the work. Several representatives, in chief that of Public Roads, were of the opinion that the bureaus would sacrifice more by zone division of the rolls than would the disbursing office in handling the peak load - more particularly since the latter was well supplied with borrowed help for the check writing, and it was the present experience that the check force rather chafed over delayed receipt of work than were overwhelmed. But with the system working uniformly the chair pointed out the load would be heavier. The representative of Chemistry said that under existing practice their western rolls reached the disbursing office before the 26th, the central and eastern rolls later; and other representatives, pointing out that many rolls already fell within the zones as it is, felt that graduated transmittal would be largely feasible without breaking up the mixed rolls. In the end the representative of disbursing office thought the disbursing clerk would prefer the first of the two alternative plans suggested by the chair; and on a vote this was the sense of the meeting.

The representative of Soils thought that the new system should not be adopted until certifying officers of the bureaus had had opportunity to consider it and express views. Throughout the debate comments by members evidenced a strong current of opinion that with respect to the payment of field employees matters were very well as they stood, that change was not advisable, that complaints even where they had the appearance of representing collective experiences as in the case of societies and clubs often grew out of individual instances where if the truth were known the fault was the employee's in not submitting in time the necessary reports or information; that many delays were shown by postmarks to be chargeable to the postal service. The feeling was that bureaus should be given a chance to make a showing as to the complaints of their employees. A member asked whether the system would be mandatory or discretionary with the bureau. The chair,

disclaiming the right to pronounce authoritatively, inclined to think a certain discretion would be permitted The representative of disbursing office strongly deprecated discretionary possibilities in regulations. Some bureaus will hold themselves bound, others will seize the opportunity to avoid compliance; and the result is a system in but partial operation.

The chair mentioned a recent decision of the Comptroller General, A 431, February 29, 1924, holding that the act of March 4, 1909, 35 Stat., 1054, authorizing for Agriculture advance payments to subscriptions without reference to 3648 Revised Statutes was not repealed by Section 5 act of March 4, 1915, 38 Stat., 1049; in other words that certifications by the Secretary that periodicals are necessary for departmental use is not required to authorize advance payment. This disposed of many recent suspensions in Mr. Zappone's account.

The matter of counter-signature of Government transportation requests was brought up by the remark of the representative of Animal Industry that in one bureau this counter-signature was by rubber stamp. It appeared that in some bureaus several different officers were authorized to countersign. As illustrating the absence of safeguard in the autograph signatures the representative of Federal Horticultural Board spoke of an instance where a book of unsigned requests was used by an employee who had not noticed the omission. All were honored by the railroads. The chair said that a subcommittee of the General Accounting Office forms committee was studying transportation request forms. It was not too late to present new ideas and the chair would be glad to put before the forms committee any suggestion of the accountants. A motion was carried to appoint a subcommittee to consider the form of transportation requests. The chair named Messrs. Moore, Stanton, Love (with Mr. Johen as alternative) and Cohnan, Mr. Singleton declining because an advocate of the counter-signature requirement.

Apropos of the projected new purchase voucher form the representative of disbursing office mentioned that Colonel Carmichael in visiting the department had stated that the War Department purchase voucher form dispensed with approval and had thought it more than probable that Agriculture could secure a similar omission at request. The chair thought the absence of approval on the War form was explained by the fact that the purchase authorization bore the signature of the officer who, if any, would approve the voucher and that the authorization went to the General Accounting Office - hence the exception in their case.

The representative of Agricultural Economics was interested to know whether the General Accounting Office observed a minimum limit of deductions or disallowances; it seems a wastefully small business to check accounts for a few pennies. It appeared that in former days the auditors made a practice of questioning no sum less than a quarter but no one was informed whether the General Accounting Office now has a rule.

The representative of Accounts, Secretary's office, remarked that the Union Envelope Company was in some instances returning and refusing to accept checks paying a bill reduced through deductions on account of shortage. The chair suggested that the check be returned with assurance that the cashing of it would not prejudice the company's right to submit claim to the General Accounting Office for the deduction. There followed mention of the withholding from this company's accounts of liquidated damages for delayed deliveries. It was estimated that in some bureaus the amounts on accounts now in hand were small - less than $3; in others more; but it did not appear that the total was great. All bureaus were diligently clearing the Union Envelope Company accounts for payment.

Adjournment was had at 3:20 p.m.

L. O. ROBBINS

Secretary.

Proposed account classifications
for
selected items of expenditure.

	Classification proposed
Books and Periodicals:	
Commercial reference books, newspapers, magazines, pamphlets, etc.; of current but transitory interest and which will not be bound or otherwise preserved for library reference	0220
Scientific and technical books purchased in bound form or by subscription for future binding or other books adapted to continual use which are inventoriable as library stock.	3020
Reimbursement Accounts:	
Extent of analysis to be optional with Bureaus . .	- - -
Provisions purchased by Field men for subsistence	0616
Repairs to Adding Machines.	12
Packing and crating instruments, etc., for shipment	1380
Waffle Irons	3010
Stilson Wrenches.	3050
Gasoline - For trucks	07
Gasoline - For passenger vehicles	0615
Gasoline - For stationery engines	0230
Gasoline - For cleaning purposes	0200
Rent or Hire of Automobiles:	
Passenger vehicles.	0615
Trucks for transportation	07
Trucks for day labor.	1110
Auto storage and Garage Rent:	
Passenger in travel status.	0615
Trucks in travel status.	07
If a fixed charge by month or year on either type . .	0460

	Classification proposed
Auto Parts for Repairing Government-owned Machines. . .	12
Storage Batteries - Rent or Purchase.	12
Postage on Supplies Purchased.	Charge to supply accounts.
Towel Service.	13
Repairs to Automobiles (parts or labor)	12
Weed Chains, automobiles	3050
Printing and Developing (photos).	0830
Towing automobiles:	
Passenger	0615
Truck	07
Bath Towels and Wash Towels	0200
Lumber for Repairs	12
Labor (repairs to addressograph).	12

March 28, 1924.

The 41st regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

L. C. Robbins, Acting Chairman
Miss R. S. Heberle, Acting Secretary

The meeting was called to order at 1:35 p.m.

The chairman of the two active subcommittees, classification and transportation request forms, being absent no report was submitted by either.

The chair spoke of two important decisions recently rendered by the Comptroller General. The first of these, A-151, March 8, 1924, to the Public Printer related to payments for supplies or services obtained by competitive agreement. It required that the voucher contain an affirmative showing that the lowest bid was accepted or if otherwise a detailed statement of the reasons for accepting other than the lowest. The information could be provided either by furnishing the rejected proposals or copies thereof or an abstract of rejected proposals, or by a cortificate on the voucher by one having knowledge of the facts that the accepted bid was the lowest or if not a detailed explanation why a higher was chosen. The notable feature of this decision, the chair pointed out, was the assumption by the Comptroller General of a right not hitherto asserted nor even suggested by any of his predecessors, the right to demand the filing of rejected bids, and the adoption of a principle equally foreign to the previous rulings of the comptrollers, the principle that the Comptroller General, not the administrative officer, is to judge whether a higher than the lowest bid received may be accepted. Since the number of payments on competitive material or work was very large the labor of supplying in each case the necessary statements, certifications, or information would be in the aggregate very considerable. It was not known whether the department planned a change in its regulations or procedure in consequence of this decision.

The second decision reviews 6200, March 7, 1924, a Department of Laborcase, laid down the principle that to warrant payment of per diem in lieu of subsistence for a fractional part of a day it must appear from the period of travel that a subsistence expense was incurred. The theory of the per diem in lieu, is that it stands in place of reimbursement of an actual expenditure and if there has been none there is nothing in lieu of which the per diem may be granted. The cases to which this new rule is applied showed a rather severe conception of the duty of officers to eat at headquarters if they are there present at any time within the neighborhood of meal hours. In one case the traveler left his post of duty at 12:15 p.m. and returned at 1:10 p.m.; in another left at 2:35 p.m. and returned at 7:35 p.m. The perdiem was denied in each instance. Logically, the chair remarked, the principle announced should apply to a fractional part of a day beginning or terminating a more than day-long trip; for instance a return to official station by train at 6 a.m. It did not appear whether the General Accounting Office proposed to carry the application so far. The Finance Committee was considering the question of an amendment to the department's fiscal regulations as a result of thie decision.

The representative of Biological Survey spoke of numerous suspensions in the General Accounting Office difference sheet on Mr. Zappone's account for the March quarter, 1923, of 25¢ bus fares. Members pointed out that these items had been for many years passed without question and indeed examiners in the General Accounting Office had expressly stated that up to 50¢ the transfer charges between station and hotel would not be disturbed. There was a concerted view that if any new requirement was to be established it should apply only prospectively; and the chair expressed the conviction that this policy would be observed by the auditing division in this instance and that in so far as the present suspensions were concerned it would be enough to refer to the long continued prior practice of allowance and to request that the new requirement be made to apply at a future date. There was also the possibility that these new departures in the way of exceptions might be abandoned by the auditing division of its own accord on further thought or on departmental representations.

The representative of Accounts, Secretary's office, inclined to the view that a Secretary's regulation permitting reimbursement of bus fares up to a certain figure was controlling. The chair was very sure, however, that without a complete change from old ideas and rulings the General Accounting Office would not accept this view.

The representative of Biological Survey referred to suspensions demanding copies of telegrams not only with the accounts rendered by the companies but also - and this the representative thought quite impossible- with the reimbursement accounts. No one was able to suggest a means by which the latter requirement could be met. The new exactions with regard to telegrams and telegraph vouchers, in the view of members, created an unfortunate situation of uncertainty, a sort of uncharted sea in which it was difficult to steer a safe course. The chair could only express the hope that out of a conference with the auditing division - and he hoped that such a conference would be approved and arranged - a clearer understanding of the new General Accounting Office policy with respect to telegrams would be arrived at.

Members expressed concern over the recent development of many new lines of General Accounting Office exceptions. It seemed quite certain that their must be new hands at work in the auditing division; and in fact a member had information of recent and material additions to the auditing force.

The chair thought members would be interested in knowing that the House Committee on Civil Service Reform had reported out the committee's retirement measure, H.R. 8202, with basis of average salary for last five years multiplied into total years of service and divided by 45, with a maximum of $1200. This gives the rank and file a far better annuity than either the so-called Interior Department bill with basis of 1% of average salary plus $12 multiplied into total years of service without a maximum, or than even the Stengel bill with 1½% instead of one in the basic factor. He thought the bill worthy of the support of members who were interested in a better retirement provision. It was

true that the percentage deduction on salaries would be raised from 2½% to 3½%, but there seemed no choice between this and a continuance of the present scale which in these days lift the retired annuitant little above half-indigence.

A representative recurred again to the March quarter, 1923, suspensions by speaking of an exception on Pullman charges because employee had purchased through sleeper were a combination of sleeper to an intermediate point with chair car thenceforth to destination would have been cheaper. The chair theought it a sufficient answer to say that the employee in buying through ticket had used such foresight and diligence as would be expected of a persons traveling at his own expense; that government officers could not be reasonably called upon to possess nor to spend the time needed to acquire technical information which would enable them to recognize such special combinations as had been here worked out at leisure by a trained examiner equipped with an arsenal of guides, folders, and tariffs.

The chair spoke of the so-called Crampton bill under which the Comptroller General would hold a powerful leverage on departmental business through control of procedures and determinations hitherto deemed strictly administrative. He would have for instance the right to prescribe the form of contracts and to waive competition altogether. The transmittal of contracts to the General Accounting Office would become a rather exciting and perilous duty, since failure to forward these instruments within five days from their execution would subject to fine and jail sentence. It was hardly to be supposed, however, that the departments would let such a measure become law by default of opposition. It was being studied and watched.

The chair mentioned the fact that Colonel Carmichael of the Chief Coordinator's staff had been studying departmental fund and liability accounting and was interested in obtaining the broadest possible picture of the needs in this respect of the various Federal organizations. He was examining the subject in a spirit of cooperation in the effort, contributed to from several different sources, to lay down the basis of a uniform plan.

Adjournment was had at 2:25 p.m.

R. S. HEBERLE
Acting Secretary.

April 11, 1924.

The 42nd regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss R. S. Heberle, Acting Secretary.

The meeting was called to order at 1:35 p.m.

Mr. Kemper of the disbursing office favored the meeting with a brief account of his recent visit to the civil division of the General Accounting Office for enlightenment as to the meaning of numerous telegraph suspensions for "originals bearing transmission marks" or for similar requirements stated in other language. The matter as explained to him, Mr. Kemper said, was quite simple and quite reasonable. Where the bill is rendered by the sending office the original filed message sent by the transmitter is to be furnished; where the bill is rendered by the receiving office, a copy bearing transmission marks. These marks are the important matter - it makes no difference otherwise whether the message is a press, carbon or ribbon copy. The telegraph company cannot object to demands for this evidence since it is precisely that which their own instructions require to be furnished as to government business. (See under "U.S. Government messages," page 325, Western Union Telegraph Tariff, 1924, paragraph 10: "The monthly bill will be supported by the originals of the sent paid messages and the carbon or tissue copies of the received collect messages.")

Mr. Moore, chairman of the subcommittee on form of transportation requests, reported progress.

Mr. Denit, chairman of the subcommittee on classification submitted a report. (Its contents will not be reproduced or summarized in this report since carbons were distributed at the meeting; copy will be placed in the official file of minutes.) The chair assumed that employees would wish to study the report, particularly the job specifications and allocations, before debating it and voting upon its acceptance. Mr. Denit and his colleagues of the subcommittee were of this opinion. Members expressed a desire for a special meeting to consider the matter.

The chair recalled a discussion at the 40th meeting, March 14, 1924, of a tentative proposal presented by Mr. Ward, for systematized transmittal of pay checks to regularly stationed field employees in such wise as to insure receipt on the first of the month. He referred to the fact that two alternative plans had been in question, under one of which the mixed rolls would be divided into separate sections corresponding with the pay zones, while under the other the mixed rolls would not be disturbed. The accountants had voted preference for the latter plan. The system ultimately worked out, the chair proceeded, which had been examined and had received administrative approval in the Secretary's Office, was as follows:

Checks in payment of salaries of field employees with fixed stations should be separated by the disbursing clerk into State zones corresponding to the following schedule.

30	29	28	27	26
Connecticut	Alabama	Colorado	Arizona	California
Delaware	Arkansas	Kansas	Idaho	Nevada
Maryland	Florida	Louisiana	Montana	Oregon
Massachusetts	Georgia	Nebraska	New Mexico	Washington
New Hampshire	Illinois	North Dakota	Texas	
New Jersey	Indiana	Oklahoma	Utah	
New York	Iowa	South Dakota		
North Carolina	Kentucky	Wyoming		
Ohio	Maine			
Pennsylvania	Michigan			
Rhode Island	Minnesota			
South Carolina	Mississippi			
Virginia	Missouri			
West Virginia	Tennessee			
	Vermont			
	Wisconsin			

In 30 day months the checks should be placed in the mail on or before the close of business on the day indicated for the zone including the State to which they are addressed; on 31 day months a day later.

Field rolls which admit of grouping by zones according to the schedule should be so separated in the bureaus and should reach the disbursing office not later than three days before the date on which the checks for that zone are to be mailed. The heavier mixed rolls, where this is possible without inconvenience, should be divided into separate rolls according to the zones. Otherwise a mixed roll should be transmitted with the group in which falls the address requiring the maximum time of mail transit. For example, a roll containing addresses in Delaware, Arizona and Nevada should reach the disbursing office on the 23rd of a 30 day month. Where the scheduled day for mailing checks or transmitting rolls to the disbursing office is a Sunday or holiday, the operation should be performed on the day preceding.

The schedule should be regarded as tentative, subject to such change as will ultimately insure the regular receipt of pay checks at field stations on the first of the month. Field employees should be directed promptly to report the delayed arrival of checks and in so doing to specify the date of Washington postmark on the transmitting envelope. Where such reports indicate the need for a modification of the zone groups or mailing schedule, the Secretary's Office should be advised.

After explaining this plan the chair pointed out that there were obvious reasons why it could not properly be prescribed in a formal memorandum. Many bureaus - the great majority - had probably from their creation followed the plan of advance certification of field payrolls. This practice must have been known to the auditor in former days and could hardly be unknown to the General Accounting Office at the present time. It had thus received a kind of a tacit sanction; and yet if a formal expression were sought from the Comptroller General he might feel constrained to disapprove the principle of advance certification. Similarly, the department could hardly afford to embody the principle in published instructions. The system, then, must be informally presented to the bureaus as a recommendation only, but as a recommendation which afforded opportunity to cooperate successfully toward an end desired by all. Conscientious objectors to advance certification, if such there were in the bureaus, would be entirely free to reject the procedure.

Members renewed expressions heard at the former discussion of the matter (see minutes of the 40th meeting). Things were very well as they stood, employees were being promptly paid, complaints were not coming in; why not let well alone? The chair observed that if checks were arriving in time this meant that practically the recommended system was being followed, or that to follow it exactly would require slight change. The plan offered the disbursing office the great advantage of distributing the work with approximate evenness over the period of payroll examination and check writing.

A member asked what had been done toward presenting to the Comptroller General the question of per diem in lieu of subsistence for fractional parts of days at the beginning or ending of a more than day-long trip. The chair could offer no further information than that the finance committee had the matter under advisement. He was aware that in the meantime some of the bureau accounting officers were suspending the initial and terminal fractional per diems where a subsistence period was not included. This was a measure of self protection for which no one could blame them.

The representative of Agricultural Economics spoke of Secretary's memorandum No.475 amending paragraph 90 of the fiscal regulations -transportation of effects at permanent change of station. He found obscure the portion of the memorandum which undertakes to indicate what personal property may be transported at Government expense. The basis of the memorandum, the chair remarked was the Comptroller General's decision of May 14, 1923, A.D. 7629. This decision puts "household goods and personal effects" in one class transportable without limit and "personal property used in official work" in another. The mental struggle is to distinguish between personal effects and personal property. The regulation, also, sets up two classes, one transportable without limitation, the other not, but has "personal property" in each. This makes the mental struggle a little more intense. Both regulation and decision seemed to have inherited the obscurity of the law with which they were concerned, act of March 4,1911,36 Stat., 1265, the provision authorizing transfer of goods on permanent change of station.

The meeting adjourned at 2:50 P.M.

R.S.Heberle
Acting Secretary.

April 17, 1924.

The second special meeting of the Bureau Accountants was held on the above date with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary.

The meeting was called to order at 1:35 p.m.

The chair announced that the meeting had been called to consider the report of the subcommittee on classification submitted at the 42nd regular meeting. Mr. Denit, chairman of the subcommittee, spoke briefly of its work. They had had 12 meetings, some of them protracted; had visited not only the bureaus but other departments,and had canvassed widely all available sources of information. He hoped the report would be discussed.

The adoption of the report was moved and seconded.

The representatives of Weather Bureau and Biological Survey desired to know what practical use was to be made of the report. To whose attention was it to be brought -- the bureau chiefs' or that of Dr. Stockberger? If the latter took cognizance of the report would he give the findings greater weight than the bureau recommendation? Mr. Denit mentioned that appeals were being sent forward to the classification board even where not approved by the bureau. The chair said that Dr. Stockberger's use of the report could not, of course, be foreseen. It was fair to assume, however, that his recommendations to the central board would be based upon all facts in his possession irrespective of their origin.

The representative of Weather Bureau doubted the propriety of submitting a report to Dr. Stockberger without the sanction of all bureaus involved. He made the further point that the individual appellant speaks for himself, but here was a proposal that the heads of bureau accounting offices should collectively present, not as to their personal allocations but as to those of their employees, views differing in some cases from those of their official superiors. The representative of accounts, Secretary's office, remarked that appeals must necessarily pass through bureau chief. As to possible criticism for trespass upon administrative grounds he thought the accountants committee clearly within their charter in expressing views as to the classification of accountants. They were an organization sanctioned by the Secretary, formally associated for mutual betterment and advantage. It would be strange if they were barred from active interest in a matter of such vital importance as their classification. The report ultimately adopted would be addressed to no one, would contain no recommendation. If Dr. Stockberger chose to possess himself of the report and give it consideration that was his privilege and responsibility.

The representative of Weather Bureau still objected to the transmittal of the report to Dr. Stockberger. If it should produce a change in the allocations his office would lose in four cases. There would be one gain but even this he thought a mistake; what was clearly a grade 3 job, mere copying work, had been given 4 on the strength apparently of a phrase in the job sheet- "keeps a summarized record of Weather Bureau expenditures." Mr. Denit pointed

out that this work elsewhere had been given grade 4. If there was fault it was in the job sheet write-up, not with the subcommittee.

The representative of Forest Service, Mr.Loving in this instance,addressed the committee. In his office there were 3 allocation changes, all wrong (it later appeared that one was a typographical error.) The report as a whole he thought interesting and instructive but there were basic defects. No system of allocation founded upon paper data and stereotyped rules could be successful. A position is not an abstract assemblage of duties. It is a thing created by personality; its value is measured by the employee's aptitude, energy, enthusiasm, aggressiveness, and capacity to accept responsibility. Administrative officers soon come to learn that for certain incumbents the position must be pared down, for others expanded. In practice employees do not mould themselves to the job but rather jobs mould themselves to the employee. Thus it might happen that of two doing side by side tasks discriptively similar one would be of twice the other's value. It was because the factor of personal worth had so consistently governed promotions in the Forest Service that classification meant little there, since the pay of employees represented their value and was in itself a practical classification.

The subcommittee had presented conclusions rather than facts upon which to base conclusions. If accountants were to pass intelligently on the report they should have before them many judgment-forming elements not presented -- a comparative chart of the different organizations, a statement of responsibilities, number of employees, number of assistants, present salary, allocation recommended, allocation granted, etc. It had been the aim to consider comparable positions; but he was constrained to question the subcommittee's conception of comparability. They had omitted from the classification the disbursing officer and certain of his employees and the two employees of Inspection who were members of the accountants committee. On what theory were these positions excluded while the office of finance, Forest Service, was not? Going at length into the duties and responsibilities of the fiscal officers of the Forest Service, the volume of disbursements and collections, variety and complexity of operations, and the large infusion of administrative duties, he advanced the opinion that this was a work which chould not be reduced to common terms with the business of the typical bureau accounting office. With four possible exceptions the Forest Service positions should have been omitted altogether, or if they were to be included the disbursing clerk with all his employees and the two members of the Office of Inspection should also be comprised.

A certain balance should be maintained between positions in bureaus without reference to office lines. The subcommittee had placed a bookkeeper in his office in the same grade with fiscal agents. Capable as was the employee in question, this placement disturbed the harmony of the bureau scale and did an injustice to financial officers charged with far higher responsibilities than the mere keeping of records. If changes in allocations are desired why should they not be sought through the chief of bureau? He alone has the necessary knowledge of personal qualification and of the relation of the given job to the work of the organization as a whole.

The chair at this point observed that after all the chief of bureau must depend upon theheads of offices for appraisal of the work and capacity of employees. Mr. Loving, however, was unwilling to admit this doctrine as to the Forest Service.

Mr. Denit then took the floor with a point-by-point rejoinder to Mr. Loving. The subcommittee he said, far from acting on imperfect information,had amply provided itself with material -- the recommended grades, the given grades, present salaries, and in addition a wealth of comparative data. They had issued a standing invitation to all interested to inspect their compiled information, too bulky to be incorporated in the report. As to comparability: The job sheets of the omitted Inspection employees showed inspectional duties alone; those of the disbursing officer and the excluded employees in his office varied from any type elsewhere found. The included positions in the office of finance, Forest Service, were however, he alleged,strictly comparable. He found parallels at every stage between the duties of the chief of finance and those of the one officer, the chief accountant, Secretary's office, who shared his class in the subcommittee's arrangement; unsupervised responsibility; variety of projects -- 178 in the Forest Service, over 800 in the office of accounts, Secretary's office; superintendence of field audits and of field disbursing agencies; wide diversity of material handled.

He rejected Mr. Loving's theory of classification. Classification is not an efficiency rating. Its whole structure is necessarily impersonal. Employees do not create positions; they perform assigned tasks which constitute positions and these in turn, grouped according to common characteristics, constitute grades. Each grade has its salary range to take up play in greater or less efficiency. If a superior employee attracts and assumes new work the position changes.

Classification aims to fix the economic value of given work and to attach to it fitting pay. It is a system under which the job counts as well as the superior officer's appraisal of performance. If the job is to be lost in personality, if nothing is to weigh but the superior's impression of the employee's worth -- enthusiasm, initiative, and the like -- classification has ceased to be. Mr. Loving himself, he said, had unconsciously refuted his own denial of the existence of positions when he had instanced a recent case where an incumbent who fell below the measure of certain duties had been shifted elsewhere and superseded.

Mr.Loving spoke again, maintaining that every recommended change in allocation was tantamount to telling the chief of bureau that he did'nt know his business. The representative of accounts, Secretary's office, objected to the word "recommended." There was no recommendation involved. The chair thought that sight was being lost of an important consideration. The bureau considers its accountants with relation to the rest of the organization; but Dr. Stockberger must look more broadly, must compare the bureau accounting offices with each other and level down discrepancies, just as the central board must consider the executive service as a whole. Comparative light might be very helpful to Dr. Stockberger.

The representative of Biological Survey moved a consideration of the job specifications one by one. The motion was carried. Mr. Denit explained that the job specifications were first the language in the act and then a description of the typical task. Mr. Singleton remarked that since the statutory language was not debatable the discussion must be confined to the typical tasks. The representative of Weather Bureau thought that all would be better prepared for argument after further study and requested delay until the next meeting.

The representative of Agricultural Economics regretted that a rare participant in the meetings of the accountants should have found so little merit in the work of a subcommittee who had given generously of their time and energy and who at all times by attendance, interest and service had proved their value to the organization. He moved a standing vote of thanks to the subcommittee. Motion carried.

The chair asked whether the subcommittee had ordinarily taken as the proper grade that in which the greatest number of employee's duties fell or that which included the most important duties. Mr.Denit replied that the effort had been to allocate on the average of the duties. There were some seemingly sharp raises in allocations but these were justified. For instance an auditor of reimbursement accounts, the most difficult class, was found in a lower grade than an auditor of transportation or telegraph accounts, work of much less requirements.

Was it not true, asked the representative of Agricultural Economics, that the bureau allocations practically followed existing salaries? Mr. Denit responded affirmatively.

Meeting adjourned at 3:15 p.m.

L. O. Robbins
Secretary.

DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON

April 25, 1924.

The 43rd regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary.

The meeting was called to order at 1:53 p.m.

Mr. Moore, chairman of the subcommittee on form of transportation requests reported progress.

As business unfinished at the special meeting of April 17 there was taken up for discussion grade by grade the "typical tasks" in the report of the subcommittee on classification submitted at the 42nd regular meeting.

Grade 2 and 3 were accepted.

Grade 4; second paragraph was amended to read: "to audit and pass upon claims or accounts the disposition of which involves the exercise or knowledge of particular laws, regulations, and forms of procedure, except reimbursement accounts."

Grade 5 and 6 were accepted.

Grade 7: Representative of Insecticide and Fungicido Board, Mr. Munchmyer, proposed an amendment which would introduce the words "to have charge of accounts of a small independent bureau." or equivalent language. The representative explained that he was personally in charge of the accounts of the Insecticide and Fungicide Board and that in his view the job merited grade 7 placement. Members of the subcommittee explained that the characteristic of grade 7 was responsibility, administrative duties, and that Mr. Munchmyer's job specifications failed to show such duties or responsibility. Mr. Munchmyer supported the contrary view, at least as to his actual duties, which he somewhat described. It appeared that the chairman of the board was prepared to submit a new specification of the representative's job. Upon its receipt the subcommittee promised to consider anew the question of Mr. Munchmyer's allocation. His amendment was not seconded. Mr. Sellers, of the Federal Horticultural Board, pointed out that whereas the first paragraph of the typical tasks of grade 7 prescribes the supervision of the bookkeeping section in a comparatively large bureau, the second paragraph has the language "supervision of an auditing section in a large bureau," omitting "comparatively." Did this mean that the subcommittee thought auditing work less important than bookkeeping? Affirmative expressions were heard from members of the subcommittee. Mr. Sellers, dissenting from this view, moved the insertion of "comparatively" in the second paragraph. The representative of Biological Survey, supporting the amendment, contested the superiority of bookkeeping. In his view this is ordinarily a routine work requiring little more than attention and accuracy while auditing demands not only wide knowledge of rulings, laws, and regulations but a never-ending study to keep pace with new decisions and

enactments. The representative of Public Roads made the point that auditors are without money responsibility in their work. The chair, however, reminded that auditors have often been called upon to answer with their pocketbook for their oversights and that in any event every voucher passed by them engages the disbursing officer's bonded responsibility. The representative of Accounts, Secretary's office, remarked that he had formerly thought at least a year's training needed to make an efficient auditor. He had been forced, however, to revise this view when during the war certain apprentice auditors --women of exceptional training, it is true, normal school and college graduates -- had within three months reached the point of outstripping veteran examiners in his office in point of production, while the General Accounting Office returns indicated the excellence of their work. How long, Mr. Sellers asked, would these highly superior employees have required to master departmental bookkeeping? Mr. Singleton thought that anyone should learn books in three months, barring constructive work.

Mr. Sellers amendment was lost on a tie vote.

Grades 7, 8, 9, 10 and 11 were accepted.

"Qualifications" came up next for consideration. Two general modifications were adopted; first addition of the words "or equivalent" to all specifications of general educational qualifications, and addition of the words "when required" to specifications of stenography and typewriting.

Grades 2 and 3; under knowledge and experience "use and care" of adding machines, etc., was substituted for "care and use" and "care and adjustment" respectively.

Grade 4: Under education "supplemented with complete" was cut out.

Grade 5: Under education, second line "a study of commercial subjects sufficient to give" was cut out.

Similarly in Grade 6, wherein at the end of "knowledge and experience" the addition was made of "not less than 2 years' experience in Government accounting and auditing work."

Grade 7: Changes identical with those under Grade 6 were made in "education" and in "knowledge and experience."

On a suggestion from the chair a motion was adopted to substitute for "familiarity with the decisions of the Comptroller General" under "knowledge and experience" in 7, 8, and 9 the phrase "familiarily with Governmental fiscal law." A corresponding change was not, however, made in 10 and 11 where the language would be somewhat redundant with respect to the preceding item.

Grades 8 and 9: The representative of Weather Bureau criticized the requirement, 3rd paragraph, under "knowledge and experience," of "no less than 3 years' administrative experience." He objected to the word "administrative" which implied a class of duties foreign to the lower grades from which 8 and 9 would ordinarily be recuited. Members of the subcommittee insisted, however, that supervision over sections of auditors or bookkeepers which figures as a requirement in the preceding lower grades was administrative work. A motion to reject "administrative" was lost.

With the changes noted "qualifications" were accepted on all grades.

There ensued debate as to the course to be pursued with the allocations. The representative of Weather Bureau restated his views expressed in the second special meeting on the impropriety of a committee finding on the allocations. The representative of Biological Survey thought that at least nothing helpful could be accomplished by action on this branch of the report. Mr. Denit emphasized the impersonal character of the allocations; the names of incumbents of positions could just as well have been omitted; it was the specified job solely with which the subcommittee had been concerned. The chair, mentioning the lateness of the hour, suggested a postponement of further discussion until the next meeting.

He referred to the standing committee on fiscal regulations, Messrs. Singleton, Cohnan and Stanton, the question brought to attention by Mr. Sellers of a conflict between Paragraphs 49-j and 93 of the fiscal regulations, with a request for a report as to the need of amending one or both.

Adjournment was had at 4:06 p.m.

L. O. ROBBINS
Secretary.

May 9, 1924.

The 44th regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary

The report of the subcommittee on form of transportation requests was read by the chairman, Mr. Moore. Action on its acceptance was postponed to a future meeting. The chair suggested that a model transportation request form embodying the subcommittee's ideas be prepared. Mr. Moore undertook to furnish such a form.

The chair read a decision of the Comptroller General, A-776, April 22, 1924, ruling that an employee of the Department of Agriculture who left his official station at 11:40 p.m. and returned thereto at 9:10 p.m. of the following day was entitled to a per diem of $1 for the portion of the first day between 11:40 and midnight. This the chair thought answered questions which had been raised by Review 6200, March 7, 1924, of the Comptroller General deciding that to entitle to allowance of per diem for fractional parts of a day it must appear that the absence covered a subsistence period.

The chair asked each representative to respond in turn to the question whether his bureau kept parcel-post stamps in stock. The responses were as follows:

Bureaus keeping stamps in stock.	Bureaus not keeping stamps in stock.
Animal Industry	Agricultural Economics
Biological Survey	Chemistry
Fixed Nitrogen	Disbursing office
Forest Service	Entomology
Packers & Stockyards	Federal Horticultural Board
Secretary's office	Insecticide & Fungicide Board
	Library
	Plant Industry
	Public Roads
	Soils
	Weather Bureau

The representative of Biological Survey moved reconsideration of the typical tasks in the report of the subcommittee on classification. His desire was to secure equalization of the importance of auditing and bookkeeping work. His motions were:

Grade 7 typical taks, paragraph 1 strike out "comparatively" and substitute "moderately." 2nd paragraph insert the word "moderately" so as to make read "to supervise the auditing work of a moderately large bureau" etc.

Grade 8 typical tasks, add a new paragraph between 2 and 3 to read "To have general supervision over the auditing work of a large bureau involving the handling of all classes of accounts or claims for or against the United States."

The representative of Disbursing Office asked what positions these amendments contemplated. No positions which the specifications would cover had been found by the subcommittee. Even if that were so, the representative of Biological Survey replied, the amendment should be adopted for the sake of completeness and equity. The representative of Public Roads referring to the Bureau of Efficiency specifications showed that auditing work stopped at grade 8 whereas supervision of a considerable number of bookkeepers stood in grade 11. Had the subcommittee observed the Bureau of Efficiency specifications asked the representative of Biological Survey? and receiving an affirmative reply expressed the view that this course should not have been followed. The chair referred to the fact that the report of the Congressional Joint Commission on reclassification of salaries (House Document 686, 66th Congress) reserved the term "auditor" for the General Accounting Office employees of that name, styling the analogous departmental workers "examiners." The representative of Disbursing Office deprecated the view of several members that the subcommittee had discriminated against auditing work. They had been influenced solely by degree of responsbility. In Agriculture bookkeepers had more supervision, more responsibility than the auditors. Usually a supervising bookkeeper was acting chief.

Not so in Weather Bureau, announced the representative of that office; there the chief auditor has higher rank than any bookkeeper. The representative of Agricultural Economics told the same story; in his bureau the auditor was at least on a par with the bookkeeper if not on a higher plane. An auditor was acting chief; it seemed to him highly fitting that the acting position should be held by one who could pass upon the validity of payments. How was it, asked Mr. Sellers, accompanying the representative of Federal Horticultural Board, that in Animal Industry the head auditor outclassed the head bookkeeper? Question of number supervised, responded the representative of Disbursing Office. There the chief auditor headed the larger force. Answering inquiry by the representative of Biological Survey he stated that the subcommittee had ranked as large bureaus- Forest Service, Secretary's office, Public Roads, Plant Industry,, Agricultural Economics, and Animal Industry; comparatively large- Entomology, Chemistry; all others small. Mr. Sellers pointed out that Mr. Elmslie in Federal Horticultural Board, a small bureau by definition, had allocation in the grade corresponding with a comparatively large bureau. The representative of Disbursing Office protested that the allocations could not be judged by this or that arbitrary point; each must be considered according to the job specifications.

The amendments moved by the representative of Biological Survey to typical tasks grade 7 and 8, as above, were carried.

The representative of Insecticide and Fungicide Board moved that allocations be referred back to the subcommittee. The motion was carried after discussion in which it appeared that the object of such reference would be partly consideration of any changes in allocations made necessary by the amendments to grade 7 and 8 -- although Mr. Denit stated there would be none on that account -- and partly to afford members opportunity to bring in new job specifications. It was agreed that only new specifications approved by the bureau chief would count. Debate was provoked by an unseconded motion of the representative of Forest Service that if the main committee were to act upon allocations it consider only those wherein the subcommittee's grade differed from that of the bureau. The representative of Accounts, Secretary's office, objected that such an action would carry with it the intervention of the accountant's in personal cases which he and others had at all times deprecated. The representative of Biological Survey agreed, repeating his view that the accountants should keep hands off the allocations. Mr. Denit, however, felt that without action on the allociations little would have been gained by the subcommittee's work. Failure to act would mean that the accountants lacked the courage of their convictions. It would be a confession that although the committee had used the job specifications to build grades they were unable or unwilling to fit the jobs to the grades. The representative of accounts, Secretary's office, stated that he was willing to withdraw his objection if all allocations could be considered impersonally on the strength solely of the specifications. The representative of Weather Bureau wondered whether the allocations would not be as valuable standing as the work of the subcommittee as if they received committee approval. What use could the head of an accounting office make of them, asked Mr. Denit, which would not imply his approval? Suppose he took them to the bureau chief supporting a plea for the reallocation of an accountant; he would not say "Here is something the subcommittee of the accountants got up -- I do not vouch for it myself." If he presented it at all he would present it with his approval. If members were willing to support the allocations individually why not collectively? Copies of the subcommittee's report were in the hands of Dr. Stockberger and Mr. Jump. Itwwas hardly to be supposed that they would not exert a certain influence if claim for reallocation came up. If, therefore, there were allocations which the committee as a whole do not approve corrections should be obviously made.

The chair suggested an early special meeting to close out the matter. The representative of Accounts, Secretary's office, mentioned that the month for appeal to the classification board runs from the 15th to the 15th and that therefore if the committee's allocations were to be used by appealing accountants they must be promptly available.

Adjournment was had at 3 p.m.

R M

L. O. Robbins
Secretary.

May 7, 1923.

M-4

Mr. H. S. Ward, Chairman,
Accountants Committee,
U. S. Dept. of Agriculture,
Washington, D. C.

Dear Sir:-

The subcommittee appointed by you to consider the matter of revision of the present form of transportation request used in this Department submits for your consideration the following as their final report:

(1) It has been found that from reports received from various bureaus that the cost of time now spent in countersigning and preparation of transportation requests by the issuing officer of the various bureaus amounts to approximately $1,000.00 for the entire Department. It has been felt that there was some value to the signature of the issuing officer, but that this requirement might be eliminated if the traveler to whom the request was issued would at time of receipt of a book of transportation requests sign his name on the second line in the upper left-hand corner of the request, and at the time he delivered this request to the ticket agent in exchange for a ticket he would validate the request by duplicating the signature in the lower right-hand corner of the transportation request in order to show that the proper and authorized employee was making use of the request. It was felt that if this double signature scheme was followed out the Transportation Company would then have assurance that transportation request was not being used by an unauthorized person, and the signature of the issuing officer could as well be eliminated, thus saving an enormous amount of time of our most important and higher paid employees.

(2) We could not find any good reason why the date of issue should be continued. That is, the date that is put in the upper right-hand corner of the book at the time the book is issued to the employee, and would, therefore, recommend that any reprint eliminate this requirement.

(3) As thousands of these transportation requests are issued through the Traffic Manager to the bureaus considerable time could be saved if on the bottom line of all requests the name of the Bureau to which bulk issues are made could be imprinted on that line. The name of the Bureau is imprinted on all bills of lading and there is no reason why it should not also be printed on the transportation request, especially in view of the fact that there are many more requests used than bills of lading.

(4) The old form of transportation requests which provided the making of a carbon copy instead of the necessity of duplicating the information on a stub would require much less labor on the part of the traveler, and accordingly save considerable time and annoyance to the traveler, and the advisability of returning to that form of request was thought to be advisable and is recommended for your serious consideration.

Respectfully submitted,

Wharton Moore
W.H. Stanton
E. J. Cohman
J. J. Love

May 13, 1924.

The 3rd special meeting of the Bureau Accountants was held on above date with chairs occupied by:

H. S. Ward, Chairman
L. O. Robbins, Secretary

The chair announced that the meeting had been called to consider the allocations to grades in the report of the subcommittee on classification.

After a discussion whether the allocations should be acted upon at all or whether consideration should not be confined to the appealed cases, the motion of the representative of Agricultural Economics to consider by grades was adopted.

Grade 2: Allocations were accepted.

Grade 3: Allocations were accepted. The entry of M. White under Forest Service had already been stricken out as a clerical error.

Grade 4: With addition of M. White, Forest Service, and with subcommittee's elimination of N. Carr, Agricultural Economics, transferred to Grade 5, allocations were accepted.

Grade 5: Allocations accepted with addition of N. Carr transferred from Grade 4.

Grade 6: Mr. Munchmyer, the representative of Insecticide & Fungicide Board moved that his name be stricken from Grade 6 and added to Grade 7. He quoted Chairman Shibley as expressing astonishment at the placement of the representative in 6 and as earnestly desiring a reconsideration by the subcommittee. He read also a revised specification of his job which had been handed to the subcommittee in support of his appeal. He argued that the work description really established Grade 8 responsibilities though he sought advancement only to 7.

Mr. Denit of the subcommittee read the response of that body to Mr. Shibley. The subcommittee had found that the duties indicated control of and responsibility for the auditing and bookkeeping in a small bureau, matched precisely the standards of Grade 6 and fell below the Grade 7 responsibilities which were specifically those of a larger organization. Mr. Munchmyer's motion was carried 6 to 5, 5 not voting.

The representative of Federal Horticultural Board, Mr. Elmslie, moved the advancement of Mr. Sellers of his bureau from 6 to 7. Mr. Sellers spoke in support of the motion. He read his job specifications, arguing that they showed responsibilities above the grade to which he had been assigned, a view

shared by the chairman of the board. Mr. Denit stressed the relative smallness of the bureau. Federal Horticultural Board like Insecticide & Fungicide Board had small appropriations largely consumed in salaries. It was quite impossible that these organizations could have the accounting importance of the larger bureaus where heavy expenditures required larger accounting personnels with increased demands for supervision and system and greater diversity of accounting problems. Mr. Loving, representing the Forest Service, saw an analogy between the lines of Mr. Sellers' work as described and the case of the fiscal agent of the Forest Service at Madison. Although the volume of accounting work at Madison was not great the agent had other work not strictly fiscal but of an administrative importance which the bureau chief could measure though the subcommittee could not. All that would be very well, replied Mr. Denit, if the job specifications showed such duties in Mr. Sellers case but they did not. The representative of Public Roads invited Mr. Sellers to describe his work to the accountants. Mr. Sellers emphasized his consultative services to the board in fiscal matters; he advised on questions whether proposed expenditures were permissible, were consistent with the regulations, with letters of authorization, etc. Mr. Denit remarked that to furnish such information was a part of the job of any and every accountant.

The vote on Mr. Elmslie's amendment in Mr. Sellers behalf stood a tie -- 5 to 5, 6 answering present. The chair announced that in keeping with the policy which had been consistently followed since the organization of the accountants a tie vote must mean a negative. The amendment was therefore lost.

The representative of Packers & Stockyards, Mr. Strack, moved that his allocation be advanced from 6 to 7. He asked what consideration had been given by the subcommittee to the fact that during half his time he performs the duties of chief clerk. Mr. Denit said that the subcommittee had not known how to rate this part of Mr. Strack's duties; they would be glad to have the main committee decide the matter. Mr. Strack's motion was carried.

With these changes the Grade 6 allocations were accepted.

Grade 7: Munchmyer and Strack were added by vote as hitherto indicated. The subcommittee had added W. E. Wilson of Entomology formerly omitted from the allocations and had stricken out for transfer to Grade 8 E. H. Johnson, Plant Industry, and R. S. Albee, Agricultural Economics, these last two as a result of changes in the typical tasks made at the last regular meeting. So changed the Grade 7 allocations were accepted.

Grade 8: Johnson and Albee were transferred from Grade 7 as heretofore indicated. So changed the allocations were accepted.

Grade 9, 10, and 11 were accepted.

The meeting adjourned at 2:45 p.m.

L. O. ROBBINS,

Secretary.

May 23, 1924.

The 45th regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

L. O. Robbins, acting chairman
Miss R. S. Heberle, acting secretary.

The question being on the acceptance of the minutes of the 44th regular meeting, reference was made by the representatives of both Agricultural Economics and Weather Bureau to the report contained in such minutes of the bureaus keeping or not keeping a stock of parcel post stamps. The representatives stated that their respective bureaus actually kept small quantities of the stamps on hand, and that the listing in the minutes should be corrected accordingly. It was so ordered.

The representative of Biological Survey spoke of the decision in 3 Comp. Gen. Dec., 598, as to allowance of per diem in lieu of subsistence for short temporary absence where no subsistence period is involved, of which there had been discussion in former meetings. At the same time he mentioned a recent decision, A776, April 22, 1924, in a Department of Agriculture case, holding that on a trip with departure at 11:40 p.m. and return at 9.10 p.m. of the following day a per diem of $1 was allowable for the first day. The representative thought it plainly inferable from the latter decision that the first was intended to apply solely to absences in which there was no subsistence period whatever. If, however, there was a subsistence period, then the regulations applied, and it was not necessary to consider whether a meal was had or a lodging occupied during each quarter of the day upon which the per diem is graduated. The chair thought this undoubtedly the correct view. The representative of Forest Service advanced the case of an employee leaving at 7 a.m. and returning at 11 of the same morning. The chair could see no reason why the per diem should be questioned, since the Comptroller General has in other decisions indicated that he would not disturb charges for breakfast en route where departure is before 8 a.m. This brought up question whether for per diem purposes the Comptroller General would probably adhere to his actual expense limiting hours of 8, 1 and 6 as the time before which there must have been departure or after which arrival to warrant charges for meals en route. The chair saw no reason to doubt that this rule would apply. He added that the Comptroller General in mentioning these hours had indicated that they would constitute the rule unless the department fixed others by regulation, and said that an Agricultural regulation on the subject was now being considered.

Mr. Singleton, the chairman of the standing committee on fiscal regulations, presented its report covering the question of conflict between paragraphs 49 (j) and 93 of the fiscal regulations. Copies of the report were distributed among the members for study with a view to discussion at a subsequent meeting.

Mr. Denit, chairman of the subcommittee on classification, presented a supplemental report on questions arising out of the average clause and the unit restriction in the classification act. (Secretary's note: Advance distribution of copies of this report has already been made to members of the accountants' committee.) Since the communication contemplated further research and report by the subcommittee the first question presented was whether the subject discussed fell within the investigation for which the subcommittee was organized. To resolve doubt a motion was made and carried that the present subcommittee on classification be empowered to consider and report on accounting, bookkeeping and record problems growing out of the salary limitations in the classification act.

The further inquiry then arose whether the accountants in their study of these questions might not trespass upon the functions of other organizations of the department. The representative of disbursing office stated that a committee composed of Dr. Stockberger, Mr. Gladmon and Mr. Zappone were already working upon certain procedures required by the classification act; they were considering for one thing the matter of a blanket appointment of all employees of the department to the new positions created by the act, and the further matter of the necessity of individual appointments. A little discussion made it very obvious, however, that the act created problems of purely accounting character which could have no more appropriate consideration than that which would be given by the accountants' organization and which, if not so considered, might very possibly escape any departmental examination and determination whatever and present themselves as embarrassing difficulties when the rolls came to be made up and new appointments were considered in July.

A member pointed out that the appointment officers of the various bureaus had an equal interest with the accountants in the solution of these problems and suggested that representatives of these offices be invited to be present at the meetings in which they were discussed. The chair thought this an excellent idea.

The chair questioned the chairman of the subcommittee as to any program of investigation which might have been tentatively worked out. Messrs. Denit and Singleton explained that the subcommittee would hold itself at the disposal of the main organization for such lines of work as might be directed. The preliminary report suggested certain questions. Others would doubtless occur to members. At a subsequent meeting definite assignments could be made. A typical problem, and one of the most important, was the determination of the unit in the phrase of the act "bureau, office, or appropriation unit." To an inquiry by the chair whether the subcommittee had formed an opinion as to the meaning of this language, Mr. Denit said that his colleagues and himself had not yet had time to study the question to the point of reaching a conclusion.

The accountants were agreed that ultimately construction of the doubtful points must come from the Comptroller General; and members of the subcommittee stated frankly that outside of certain questions of record the greatest service their body could render would be to gather together the

questions which should be submitted to the General Accounting Office. Possibly, the chair suggested, some of these questions were already under consideration by that office. He suggested that the subcommittee make a contact with Mr. Harding, the forms man of the General Accounting Office.

The representative of Accounts, Secretary's Office, was interested in knowing to what extent the General Accounting Office proposed to audit payrolls under the new system. The chair said that the question of accepting administrative certification in lieu of audit as to the averages in grades was being discussed by the Comptroller General's staff. This would of course be a departure from old standards. Formerly the audit in theory at least verified departmental compliance with statutory salary limitations of all kinds. The representative of Forest Service instanced cases where the auditor had slipped in these matters. The chair remarked that Mr. Ward, from his vantage point of member of the interdepartmental forms committee, would doubtless soon have interesting information for the accountants as to the General Accounting Office purposes with respect to the payrolls, as well as with respect perhaps to other accounting problems arising through classification.

The meeting adjourned at 2.25 p.m.

Miss R. S. Heberle,

Acting Secretary.

June 3, 1924.

The 4th special meeting of the Bureau Accountants was held on above date with chairs occupied by --

H. S. Ward, chairman
L. O. Robbins, secretary.

The meeting was called to order at 1.30 p.m.

The chair announced that the purpose of the meeting was explanation and discussion of the new payroll form prescribed by the Comptroller General.

He remarked that the form had been designed for addressograph use and spaced accordingly. As the roll was considered by the interdepartmental forms committee the question of the handling of the retirement fund deductions had also been incidentally discussed. From this discussion it appeared that there was prospect that the Comptroller General would direct a change in the accounting for these funds. Instead of deposit to the fund at the beginning of the year of an estimated amount the new procedure which might very probably be substituted was payment from month to month or at convenient intervals of the amounts actually deducted. This plan possessed the great advantage of showing the entire salary as a liability and of assuring that the actual amount deducted has been transferred, with avoidance of such inaccuracies as at present occur when there are vacancies in positions for which deductions have already been made in advance.

There followed questions and answers or observations as to features of the roll as follows:

The representative of Accounts, Secretary's Office, thought inconsistent General Instructions B: "The rate of salary for the period of the payroll and the gross amount earned are not necessarily the same, and from said rate there should be deducted any amount representing leave without pay or other non-pay status in order to determine the gross amount earned." The chair said he was unable to explain this regulation.

Representative of Accounts, Secretary's Office: Suppose a salary of 1,200 a year. The first column on a monthly roll would carry $100, the second $2.50; the third, what? Any absence deduction? The chair: No; in the third column would go any commissary deduction or the like, for instance subsistence furnished. The column would be little used in the department except perhaps in Forest Service and Public Roads.

Representative of Forest Service: What about a deduction on account of error in a previous payment? The chair: That is a novel point, not, so far as the chair recalled, considered by the interdepartmental forms committee. Any such deduction would probably come out of gross amount earned, with an explanation in the "Remarks" column. At any rate, leave without pay would be so treated.

Representative of Plant Industry: Will the new salary tables show retirement deduction? The chair: Yes.

Representative of Forestry: Is a given roll to cover a single appropriation only? The chair: Optional; one or more as convenient.

Representative of Public Roads: May Agricultural Form 3 be still used after July 1? The chair: Yes, until the Comptroller General prescribes the form for daily or hourly rate payments. Such a roll will differ little from the form just prescribed. There will be a column for the unit -- day or hour -- and another for the total number of units within the period; but there will be no specification of the dates on which the employee worked.

Representative of Forestry: Referring to paragraph 6 of the regulations; is the roll to be used for regular employees only, or may it be used for those not formally appointed -- firefighters, etc.? The chair: That depends upon whether the salary is annual or monthly or by the day or hour. If by the day or hour a Form 3 should be used as above stated until the Comptroller General's new form comes out.

Representative of Federal Horticultural Board: Is the new form to be used in the field as well as in Washington? The chair: Yes, for annual or monthly salaries; not for the day or hour rates.

Representative of Federal Horticultural Board: What about addresses? The chair: They will be written in where necessary. There need be no crowding, because two or more spaces, if necessary, can be used for a single name. The numbers at the left of the sheets are for reference merely. If a number of names take the same address the place may be written first and the names follow, indented.

Representative of Forest Service: May forms now in stock be used after the 1st of July until exhausted? The chair: The language of the regulation seems to mean that after July 1 the new forms are to be used exclusively where appropriate.

The representative of Accounts, Secretary's Office: Will Agricultural Form 2 still be usable after July 1? The employees carried are on a yearly basis but are not subject to Civil Service rules, to classification, nor to the retirement deduction. The chair: Use of these forms would probably be objected to. The representative of Accounts, Secretary's Office: It would be desirable to secure definite information on that point.

The representative of Animal Industry: At some of the Animal Industry stations there are per annum and per diem employees mixed. Will separate rolls be necessary for each class? The chair: Yes.

The representative of Forestry: What is meant by "Official designation" in the first column? The chair: Such titles as "Clerk," but without grades or classes. The representative of disbursing office: Has not Dr. Stockberger prepared, or is he not preparing, a list of the common titles to be used for payroll purposes? The representative of Accounts, Secretary's

Office: Yes; but some of those titles are so long that they would in themselves fill the whole space of column 1. The chair: Remember that as many lines as needed may be used.

The representative of Forest Service: Could the address be put in the signature column? The chair: There would seem to be no objection, but room must always be left for the check number.

Representative of Accounts, Secretary's Office: Must both sides of the roll be used? The chair: That is optional. The representative: If both sides are to be used, commas and periods should be omitted. Otherwise the reverse side would present a punched surface for signatures, which is bad.

Representative of disbursing office: The form will be inconvenient for paying off unless bound along the sides. It will be difficult to find names corresponding to numbers. The chair: It is contemplated that the rolls will be bound along the sides.

Representative of Public Roads: What are the yellow sheets for -- the carbons; must they be sent in to the General Accounting Office? The chair: No, they are for administrative use only. As many or as few as desired may be prepared.

Representative of Soils: At present the rolls of this department take two signatures --one of the approving and one of the certifying officer. The new roll requires but one, leaving the other optional. What will be the attitude of the department as to a continuation of the certifying signature? The chair: The General Accounting Office is entirely disinterested as to the signature of the certifying officer. As to the departmental requirement, that is a matter for administrative determination. It is for the chief of the bureau to decide whether he will require the signature of the certifying officer or will be content to approve on his initials only.

The chair asked if members were ready to indicate the number of forms needed for their respective bureaus, figuring on both Washington and field use and estimating separately for the 4 forms. It appeared that time was desired to consider the estimates, and members were asked to submit them informally to the Office of Inspection.

The representative of disbursing office asked whether the name of the department might be printed on the supply ordered. The chair replied in the negative. The plan was to have the forms printed on a large scale at the Government Printing Office and distributed from stock at departmental request. Any additional printing would require a second run through the press. Avoidance of this expense was one of the specific objects of the universal form.

Reviewing the development of the form in the interdepartmental committee the chair remarked that originally the Assistant Comptroller General had thought there would be need to provide for an arrangement by grades and

appropriation units. The abandonment of this requirement seemed to indicate, what was otherwise probable, that the General Accounting Office would not undertake to check the averages of grade salaries but would accept administrative certification that the terms of the law had been complied with. At any rate, there was no occasion to show the grades on the present form. The representative of Accounts, Secretary's Office, thought however that a showing of grades on the rolls would be necessary for administrative audit.

The subject of the "average" salary restriction in the classification act was discussed. The chair pointed out that the question would not arise at all as to the personnel on July 1, 1924; it would arise only as promotions were subsequently made. Very probably the averages would have importance from the personnel rather than the fiscal standpoint; as requests for promotion passed through the hands of the personnel clerks they would be accompanied by an accounting office memorandum as to the average of the grades involved. The representative of Accounts, Secretary's Office, thought it quite necessary that the accounting offices maintain from the beginning current specific figures representing the average of each grade within the units.

The chair quoted informal expressions by Assistant Comptroller General Ginn, expressions which of course indicated the tendency rather than the ultimate conclusion of the General Accounting Office. It was Judge Ginn's thought that unless the Comptroller General were called upon for specific definition the departmental determination of the unit would ordinarily be accepted. Normally the bureau or office, irrespective of the number of appropriations administered, would be the unit. As to the office of the Secretary in the Department of Agriculture, however, Experiment Stations and Extension would probably be separate units. The Center Market would probably fall within the B. A. E. bureau unit. These were Judge Ginn's tentative and informal opinions.

The representative of Public Roads asked about his bureau. What would be the effect of the different classes of appropriations administered -- both annual appropriations and continuing funds, like the Federal Aid fund? Everything administered by the bureau, the chair thought, would come within the bureau unit. The representative pointed out that some appropriations were partly administered by Roads, partly by the Forest Service. This, the chair said, raised a special problem which there might be need to submit to the Comptroller General.

Another view tentatively advanced by Judge Ginn was that a vacant position in a grade could be filled at the same salary by transfer from outside, irrespective of averages; not so however if there were an original appointment to the grade; then entry must be at the minimum. What about filling a vacancy by promotion? asked the representative of Soils. In such case, the chair thought, the average would govern; but he conceded that this was a difficult question, and that it would be hardly consistent to use one rule for transfer and another for promotion.

The secretary was then requested to read certain questions which either had been or were to be presented to the Comptroller General by the Civil Service Commission at the request of the Association of Appointment Clerks, of which Mr. Gladmon of this department is secretary. These questions embraced the matter of units and included many phases of the "average" problem.

The representative of Accounts, Secretary's Office, dwelt on the fact that from the standpoint of promotion there were many possibilities for better or worse in the determination of the unit. In certain organizations considered separately promotion might be barred for a long while from the fact that the grades started on July 1 with a high average; while combination with another organization of lower initial salaries might produce a much more hopeful general average. The chair mentioned the opinion of many persons that the average limitation would not appear in the appropriations for next year. The representative of Accounts, Secretary's Office, spoke of the prediction heard from time to time that statutory salaries would be the rule after the present fiscal year.

Reverting again to the payroll form the chair mentioned its special adaptation to addressograph preparation, and expressed the view that it might be well to investigate the possibilities of using this apparatus for roll work in some of the bureaus of the department. The representative of Accounts, Secretary's Office, was very sure that the addressograph system would not suit his rolls on account of the many changes constantly occurring. The chair observed that universal use was not contemplated, only use where profitable. One of the objects of the investigation would be to study the bureaus' needs individually. He suggested the appointment of a subcommittee to that end. A motion embodying this suggestion was lost on a viva voce vote, affirmed later by a roll call vote of 10 no, 3 yes, 3 not voting.

The chair spoke of the forthcoming new loose-leaf editions of the property, administrative and fiscal regulations, together with a section containing the statutes applicable to each group, and requested that members, after consulting the proper administrative officers of their bureaus, advise the Office of Inspection informally of the number of sets of each kind of regulations which would be required.

The meeting adjourned at 3.08 p. m.

L. O. Robbins,
Secretary.

June 13, 1924.

The 46th regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss A. M. McNutt, Acting Secretary.

The representative of disbursing office suggested that the portion of the minutes of the 45th regular meeting which referred to a committee consisting of Dr. Stockberger, Mr. Gladmon, and Mr. Zappone as working on certain procedures required by the classification act be modified by indicating that this was not in reality a committee with official standing but merely a coalition of effort in a common interest.

The chair presented as unfinished business the report submitted by the standing committee on fiscal regulations at previous meeting regarding desirability of amending Paragraphs 49 and 93 of the Fiscal Regulations. The committee of the whole appeared not to be ready to consider the matter and it was suggested that it go over until the next meeting, at which time it was urged that all members be prepared to make recommendations.

The chair asked if the committee on reclassification had considered preparing questions regarding the operation of the "average" clause in the appropriation act to submit to Comptroller General. the chairman of committee stated that no meeting has been held since the matter was referred to it.

The chair then suggested resumption of the discussion of the new payroll form.

The Bureau of Animal Industry representative asked regarding last paragraph of instructions - is it necessary to separate per diem and per annum employees, is it not meant that no effort need be made to carry per diem employees on yearly roll; that they should be carried on present forms until such time as new forms shall issue from Comptroller General's Office.

Present roll 1013 for per annum and monthly employees only; daily and hourly employees still to be carried on old forms. Mr. Ward has stated that this is the method to be followed and since he has been attending meetings regarding this he is the best authority.

Bureau of Animal Industry representative - Can Form 3 be used where man is employed on more than one appropriation. Biological Survey representative suggested that in this case it be made a combined account.

With regard to cooperative employees question seemed to be open--whether Form 2 can be used. Mr. Ward had objected to its use thinking it would not be acceptable to the General Accounting Office. The chair suggested that information which Mr. Ward was to obtain from the General Accounting Office for the Secretary's Office would probably answer any questions relative to any cooperative employees.

Representative of Secretary's Office stated that he did not wish to be considered as objecting at the previous meeting to the new payroll form; he

merely sought to develop information as to whether there would be objection to continuing use of present form, of which there are probably 50,000 to 100,000 on hand, until exhausted, as a measure of economy. Their destruction would represent quite a loss to the Government as the forms are quite expensive.

The Forestry representative stated that Mr. Harding of the General Accounting Office advised that Form 1013 was more suitable for cash payments than for check payments. Mr. Harding had intimated that there was still time to offer suggestions for changes in the payroll form, especially for use where payments are to be made by checks, as in case of field employees. The chair referred to a statement made by Mr. Harding in the course of a recent conversation relative to the form; the only change which the Comptroller General would probably approve would be the narrowing of columns, that is, there might be a clip-off on the binding side, and that it might possibly be cut down to width to permit preparation on ordinary typewriter.

The chair asked for an expression of opinion from bureau representatives having field stations, as to the general desirability of a 17 inch wide roll, stating that it would require wide carriage typewriters with which most of the district offices were probably supplied, but what about the smaller field stations of such bureaus as Plant and Animal Industry.

B.A.I representative explained that at present where long carriage machines are not available their forms are folded in preparing in order to permit use of ordinary size typewriters.

B.S. representative thinks present field roll is far more desirable.

B.P.I. says field offices are equipped with typewriters to take the present field rolls.

B.A.I. likes the present rolls.

Secretary's Office payrolls 4,000 field employees but prepares by States and mails all checks for a given State to one address. Consequently the form of roll to be used was of little moment.

The chair agreed to secure an expression of opinion regarding the feeling about present roll in order that Mr. Ward might present the expression to the General Accounting Office as an argument in favor of a new form for field rolls.

The chair could see no objection to using lefthand column for the address.

The representative of Forest Service stated that several sample payrolls had been prepared by him which seemed to cover any case which might come up. He said that theoretically the form seems O.K. but when put into practice it is cumbersome.

To put the name, address, title, rate of salary and symbol of appropriation on one line, and then make a subcolumn for appropriations is absolutely out of the question.

The chair was sure that the Comptroller General is determined to require the use of standard payroll forms.

Forestry raised no objection for general use but only for small field offices, etc.

B.A.I. representative asked if Form 1013 or 1013-a should be used first in writing pay rolls. 1013 would be logical but instructions indicate that 1013-a should be used first. B.P.I. representative suggested that the number of items be counted first. Secretary's Office representative asked if it was really a matter of serious import; why not prepare on 1013-aand if the number of items proved not sufficient to require another sheet, attach a form 1013 which can be briefed and approved.

The chair directed attention to a decision in the April number of Comptroller General's Decisions regarding per diem allowance for fractional part of day and stated that opinion previously expressed by the Biological Survey representative was born out by the decision. The Comptroller General holds that if any subsistence period is involved per diem is to be allowed in accordance with department regulations.

Biological Survey representative called attention to a decision in which Comptroller General had apparently reversed himself to some extent in regard to weather conditions justifying use of taxicab.

There was a general discussion of impressions received by accountants from a representative of the Personnel reclassification Board, assigned to investigate job specifications submitted for various accounting positions in the department.

Meeting was adjourned at 2:45 P.M.

Miss A. McNutt

Acting Secretary.

July 1, 1924.

The 47th regular meeting (postponed from June 27th) of the Bureau Accountants was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss R. S. Heberle, Acting Secretary

Meeting called to order at 1:35 p.m.

Reclassification committee not been active since last meeting.

There was taken up the report of the standing committee on Fiscal Regulations with respect to conflict between paragraphs 49 and 93 of said regulations, the report having been submitted at the 45th regular meeting. The chair invited discussion of the subcommittee's proposed amendments, but called attention also to their suggestion that the discrepancies might be thought too slight to warrant amendment. On motion of the representative of Accounts, Secretary's Office, resolution was adopted to present the subcommittee's report to the Committee on Finance and Business Methods with the recommendation that if amendment of the two paragraphs were deemed desirable consideration be given to the suggested changes.

The chair announced that, acting as proxy for Mr. Ward at a meeting of the Interdepartmental Forms Committee on the preceding Friday, he had learned that, contrary to the impression hitherto conveyed to accountants, forms 1013 a, b and c were strictly per annum rolls and were not to be used in the case of monthly employees. For this class as well as for hourly and daily employees other forms were in preparation. He mentioned a so-called "short form" of the per annum pay roll, size 8-1/2 x 11, with narrower spacing than 1013 but otherwise identical. Samples of these forms would soon be distributed among the bureaus by the General Accounting Office. The chair mentioned that at the meeting in question a member had asked specifically whether old forms on hand could be used until exhausted. Assistant Comptroller General Ginn had cited a recent decision of the Comptroller General that the new pay roll form must be used exclusively where applicable after July 1st.

The representative of Forest Service had received the impression from a conversation with Mr. Ward that employees might be designated on the new rolls only by class and rate. The chair thought, however, that use of the ordinary official titles was contemplated. He reminded that at a former meeting mention had been made of a list of titles which was being worked out by Dr. Stockberger for pay roll use.

The chair mentioned that at the meeting of the Interdepartmental Forms Committee, just mentioned, Mr. Loving of Forest Service had appeared and spoken in support of a pay roll form for field services compiled for use in his office and corresponding generally to the field model used throughout the Department. Mr. Loving's proposed form had been referred to the subcommittee on pay roll forms.

The chair spoke of a recent conversation with Dr. Stockberger wherein there had been exhibited tables of the positions in the various bureaus and offices of the Department arranged by grades and with showing opposite each grade of the number of promotion possibilities for the various salary points. It was gratifying to notice that the advancement possibilities were zero in but comparatively few cases; for the most part there were several promotion opportunities. The representative of Accounts, Secretary's Office, mentioned that the situation was not quite so hopeful in some of the units of the Secretary's Office.

The chair had sought explanation from Dr. Stockberger of the circumstance that a representative of the Classification Board had spent many days in investigating the allocations of accountants in the Department whereas apparently no other class of employees had come under similar examination. Dr. Stockberger explained this on the theory that the accountants, by undertaking their own classification and allocation in the Department, had attracted the attention of the Classification Board while at the same time the large number of appeals received from accountants of the Department had doubtless furnished the motive for a special investigation of this branch.

Reference was made to the Comptroller's decision of June 26, 1924, (A-3183) deciding sixteen questions on the Classification law. The chair pointed out an interesting inquiry arising from the Comptroller's language with respect to the second question: "Initial salaries on July 1, 1924, of those coming within the exception provided in the average provision, may be eliminated in determining the average." The chair had sought Mr. Gladmon's idea of the situation which would result where a considerable number of employees within a given grade were excepted from the average restriction through the protection afforded by Section 6 of the Classification Act; how, in such cases, was the average of that grade for the unit to be reached? Mr. Gladmon's first impression was that in such a circumstance the average would be simply the mathematical mean of the grade. Dr. Stockberger, however, was of the opinion that the excepted employees should be completely eliminated, just as the decision textually directs from the average computation, and the figures obtained on the basis of the remainder within the grade. Thus, if there were twenty people involved and five were protected the average would be established on the remaining fifteen. This would produce a more favorable average than would otherwise exist. For example, taking grade 7 and assuming two employees at $2400 and four at $3000, the actual average would be

$2800, but with elimination of the four at $3000, if protected by the exception, there would be left as a basis for the average calculation only the two employees at $2400, one of whom could immediately, apparently, be promoted to $3000. There was another puzzling angle to the question. In the hypothetical case just considered had there been but two employees at $3000 the average of the grade would not have been exceeded. Of the four employees at that rate, therefore, only two were strictly protected by the exception. Which two?

A member inquired how long the protection lasted. The chair's first impression was that it would not survive a change in grade or salary.

The chair pointed out a rather curious circumstance that throughout the Agricultural Appropriation Act for 1925 the expression "in accordance with Classification Act" was applied uniformly to the salary appropriations and was uniformly omitted from the provision in the General Expense appropriation authorizing the employment of clerical services in Washington. He did not undertake to interpret the significance of this feature.

In a discussion of the definition of unit in the decision in question, the representative of Accounts, Secretary's Office, raised the question whether the Office of Motion Pictures and the Office of Agricultural Instruction, two subdivisions under the Office of Cooperative Extension Work with separate and definite allotments, might be taken as units. He cited the Comptroller's language: "If there be an instance of two or more bureaus or offices operating under one appropriation, the unit would be the bureau or office." The chair doubted that these organizations could be deemed units. The term "office" as employed in the act and the decision signified in his view an organization similar in structure and importance to a bureau but styled an office: as, for example, Office of the Secretary, Office of Experiment Stations. Subdivisions of this principal unit unless supported by separate appropriations would be merged in the main organization.

The representative of Forest Service asked if a wide difference of duties among employees in a given grade would affect the question of the unit. The chair thought not.

The chair spoke of Mr. Jump's memorandum of June 17th quoting Bureau of the Budget circular authorizing departments to make field salary appropriation allotments in such wise as to give effect to the appropriations designed to be made by the deficiency bill which failed at the last session of Congress and which allotted funds for paying increases to field employees to make their compensation "comparable" with that of employees in Washington doing similar work. It had occurred to the chair that accountants might be puzzled to know in what aggregate sum these allotments might be made. Apparently the amount available for each bureau was that included in the

departmental estimates for the deficiency bill, assuming that these estimates appeared in the bill without reduction. It was stated that Dr. Stockberger already had under consideration the bureau lists of field salary increases based upon these estimates but not necessarily corresponding to the layout at the time the estimates were submitted. It appeared that these lists were not required to be submitted to the Classification Board.

The abolition of the punch card record of expenditures system was mentioned and members were reminded that all 1924 vouchers are to be coded as heretofore. The representative of Biological Survey stated that there was difficulty in checking the expenditure record of his bureau with the disbursing office figures. Which results were to be taken in making up the annual report, those of the bureau or the disbursing office? The chair thought that since the 1924 expenditure statement was to be prepared by Mr. Zappone his figures must prevail unless the bureau could demonstrate their incorrectness.

Revisions of the Fiscal, Administrative and Property Regulations, the chair said, were with the Public Printer for reprint. He understood that hereafter there would be no separate issuance of any one of the three classes of regulations. Full sets only were to be distributed. An inquiry of Mr. Peterson, Secretary's Office, whether the printing bill would be charged to the 1924 appropriation was answered affirmatively.

The representative of Biological Survey asked whether there was prospect that the Comptroller General would prescribe a new method of accounting for and depositing the retirement deductions. The chair said that Mr. Ward had indicated this as a possibility but was not otherwise informed.

The representative of Soils desired to know how the expenditure report for 1925 was to be compiled. The chair assumed that at the end of the year the bureaus will be called upon to submit an expenditure classification either to the disbursing office or as directed by Mr. Jump. A member had understood that interim, perhaps monthly, expenditure statements would be required. The chair thought that nothing had been decided, while Mr. Singleton quoted Mr. Zappone as saying that the entire matter of bureau reports would receive early consideration in the Finance Committee.

Inquiry was made as to the situation with respect to the continued functioning of field deputy disbursing agents. The chair stated that the Comptroller General had granted permission (A.D. 8100, June 21, 1924) to continue the present deputy system until March 4, 1925.

Adjournment at 2:35.

R. S. Heberle,

Acting Secretary.

July 11, 1924.

The 48th regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss A. M. McNutt, Acting Secretary

Under unfinished business the chairman of the sub-committee on reclassification reported progress in charting the results of the sub-committee's work and in response to a query from the Chair as to whether the committee had prepared any problems arising under the application of the "average" provision in salary appropriation acts for submission to the Comptroller General replied that the committee had been unable to get together because of heavy congestion of work incident to the opening of the new fiscal year.

The Chair stated that Dr. Stockberger had requested the Solicitor to prepar and submit to the Comptroller General some of the more pressing questions that had presented themselves in the Reclassification situation. It was not known just what form the questions would assume but it seemed assured that one of the questions to be considered was a type of bureau appropriations and whether each sub-appropriation would be considered a unit or whether the major appropriation head would govern and sub items of appropriations be ignored. Whether also "Salaries" and "General Expenses" in the type group were separate units.

Another would probably relate to the correct method of determining "averag where a number of employees in a given grade or unit are protected by the Act in their enjoyment of certain salaries on July 1, as in the case of Grade 7, with salary steps ranging from $2400. to $3000. Assuming that there are two employees only in this grade or unit at $3000., both are protected. Does there then exist any average whatsoever in that grade and would there be objection, subsequent to July first, to the appointment of a new clerk at $2400, and the transfer into the grade of an employee from another Department or bureau at $3000?

The Comptroller General has held that the transfer of an employee from one office to a vacant position in another office can not be made at a salary exceeding that the employee was drawing at the time of transfer. The question had occurred to Dr. Stockberger: Is there a difference as between a mere transfer and a transfer coupled with a promotion; does the construction of the Comptroller General mean that a transfer with promotion is precluded and if so at what interval can promotion be made?

The Representative of Secretary's Office submitted that one of the more important questions now before the payrolling sections was whether those employee working but part time and paid on an hourly basis, e.g., the charwomen shall receive pay for Sundays and holidays? Heretofore they have been paid on per annum basis; the change to hourly basis makes it necessary to secure a decision on the question without delay. They automatically suffer a reduction of $8.40 per annum under the provisions of the Act and if they are to be denied pay for Sundays and Holidays the reduction in pay is increased to $16.80 per annum.

The Chair referred to phraseology of the appropriation for Printing and Binding for Fiscal Year 1925. As relating to field stations outside of the United States where emergency printing is required the clause heretofore appearing in the appropriation Act is now omitted and (with the exception of Forest Service and the Weather Bureau) field disbursing officers who have been paying emergency printing bills will now have to make requisition on appropriation Printing and Binding.

The Representative of the Disbursing Office suggested the desirability of expressions from the members of the organization as to the results of the final allocation granted by the Personnel Classification Board to employees of the various accounting offices and this was followed by a general discussion dealing more particularly with reductions made in both grades and salaries. It was developed that a very considerable number of reductions in grade had been made and in some instances grades already allocated by the Personnel Classification Board had been reduced; also that in some instances such reductions had resulted in salary deductions. It appeared to be the consensus of opinion that this action could only lead to demoralization of the accounting work, a distinct lessening in morale, and very certainly to the loss of some highly valued employees.

The Representative of the Disbursing office asked if members were of the opinion that any action could properly be undertaken toward possible relief from now existing conditions and a more equitable rating of positions of recognized responsibility and specialized duties. It seemed a rather useless undertaking unless the interest of the Secretary could be enlisted and his support assured. Dr. Stockberger had offered the suggestion that appeals contemplated might better be made immediately following July 15 but that he was himself unwilling to present appeals without endorsed recommendation of Bureau Chiefs. The Representative of the Secretary's Office suggested that the work of the sub-committee is at present in unfinished shape and that until the chart of accounting positions in the Department, now in course of preparation is completed it would seem impracticable for accounting officers to undertake a presentation of the problem to bureau chiefs for consideration and counsel.

The Chair asked if it was the thought that Bureau Chiefs would be willing to recommend the acceptance of the chart as a whole or would it not be more desirable to present individual cases to them. The Representative of the Secretary's Office stated it as his personal opinion that the chart would be mainly valuable to bureau chiefs as a picture of the accounting positions of the Department as a whole and furnish the means for a comparison between positions of similar duties and importance in their own and other bureaus. It had been conceived and was being produced purely as a vehicle of enlightenment and as an assistance in studying the relationship between accounting positions in the different bureaus and units of the Department.

The meeting was adjourned at 2:30 P. M.

A. M. McNUTT

Acting Secretary.

July 25, 1924.

The 49th regular meeting of the Bureau Accountants was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss R. S. Heberle, Acting Secretary

Meeting called to order at 1:35 p.m.

In the absence of Mr. Denit there was no report on the chart which is being prepared by the reclassification subcommittee, nor had that body yet found time to shape up a program of action to be taken in making the most effective group appeal to the Personnel Classification Board in behalf of the many accountants in the Department whose grading was too low. The subcommittee, however, had taken steps to supply itself with certain typical tasks of government accountants understood to have been constructed by the Personnel Classification Board.

The chair stated that a submission on classification questions had gone forward to the Comptroller General. The two points presented were the unit for average purposes in the typical agricultural appropriation group, salaries and general expenses - whether each appropriation was a unit or both combined, and whether also the subheads of appropriations were units. There had been no presentation of two other points mentioned by the chair at the last meeting; that is, the method of determining the average in units and grades where the average of compensation paid exceeded the average of the grade through the circumstance that one or more employees were protected, and the further point of possible transfer from one Department to the same grade in another with simultaneous promotion. For some reason it had not been thought wise at this time to include these two latter inquiries. The representative of Forest Service regretted that no light was in prospect on the very troublesome question of determining averages in grades including protected employees. The chair remarked that a recent decision of the Comptroller General, of which the substance appeared in the Evening Star a few days previous, while it did not entirely clear up the average question afforded at least a strong hint of the direction in which the thought of the Comptroller General is moving. The decision was that a transferee from one Department to the same grade in another where the presence of protected employees threw the average of salaries of the grade too high must enter at the lowest pay of the grade. The question of possible promotions within such a grade was not discussed or decided in this decision, but it seemed entirely consistent with the principle adopted to expect that the Comptroller would bar promotions in a grade containing protected employees until such time as the advancement would not produce an increase in the average compensation.

The representative of Biological Survey had not seen the charwomen decision and asked its purport. He was advised that payment is limited to days of actual employment but that sick and annual leave is allowed.

Pointing out that many per diem appointments provide for payment for every day irrespective of employment, the representative was unable to see why the charwomen, who were paid by the hour, should not similarly receive compensation irrespective of service. The Government Printing Office was cited where the pay rate is hourly but employees are paid for Sundays and holidays. This, the chair remarked, is a matter of statutory provision in the Government Printing Office. The rule as to per diem and hourly employees is that actual work is necessary to earn pay unless the contract of employment specifically provides otherwise. The terms of employment of charwomen are fixed by the classification act without intimation that there is to be payment for Sundays and holidays on which no service is performed.

Messrs. Singleton and Cox mentioned that some of the recent Comptroller's decisions had not yet been circulated among the bureaus. One cause of the delay, the chair stated, was a new rule of the General Accounting Office that copies of the decisions were not to be given out until five days after the transmission to addressee. It appeared that upon receipt in the Department the decisions are sent to the Office of the Solicitor to determine whether or not they shall be flexotyped for circulation, thence to Inspection for distribution. The chair was confident that copies were very promptly sent out from that point and surmised that the delay was largely in the mimeograph section where just at present the work is heavy while quite a number of employees are on leave.

The representative of Chemistry, referring to the professional service as defined by the classification act, sought to learn whether there had been or was to be any classification of the different professional occupations, such as chemists, entomologists, pathologists, and the like. The chair referred to the fact that the classification act of 1923 very specifically defined the term "class" "a group of positions to be established under this act sufficiently similar in respect to duties and responsibilities thereof that the same requirements as to education, experience, knowledge and ability are demanded of incumbents, etc.," but as yet no classes have been established by the Personnel Classification Board, and this omission, members would recall, was one of the matters of reproach that Representative Lehlbach had so strenuously advanced against the Board, both in committee and on the floor of the House at the last session. The law specifically requires this classification and doubtless in time it will be made.

"How are temporary employees to be classified?" asked the representative of the Library. The chair quoted Mr. Gladmon as stating on the authority of the Personnel Classification Board that temporary employees are deemed outside the act unless they fill vacant positions already established and allocated. "What of temporaries occupying positions of employees on leave?" asked a member. There can be no vacancy, the chair replied, where the employee is on leave; consequently, a temporary in such case would apparently fall outside the classification act. The chair added that he was by no means willing to guarantee that the Comptroller General would accept the theory that temporary employees escaped the provisions of the act.

Mr. Singleton referred to a ruling in Comp. Dec. A-3183, June 26, 1924, to the effect that no salary should be paid an employee whose position is not previously allocated until the position had been duly allocated by the Personnel Classification Board. Assuming, Mr. Singleton said, that a prospective employee had acquired civil service status by examination and his immediate appointment is desired and made; would it not be risky to pay him any salary before the Classification Board had acted upon his allocation? Possibly, the chair thought, if the job specifications of the position contained novel features. If, however, they were merely stereotyped and identical positions had been previously classified there should be little danger.

The chair mentioned that the Office of Inspection had sent out requests to the various bureaus for estimates of the number of reimbursement voucher forms needed for the fiscal year 1925, in order that the Public Printer might be advised. The representative of Forest Service thought that an estimate for the year might be very difficult so far as Forest Service was concerned and wondered whether it would not be permissible to order the forms from the Public Printer from time to time as need arose. The chair thought, however, from the language of the General Accounting Office instructions which accompanied the form that it was planned to enable the Public Printer to turn out virtually the year's supply in one run.

The chair advised that with the passing of the punch card system the bureaus revert to the old practice of submitting statements of expenditure distribution at the end of the fiscal year for inclusion in the "Littlefield" report. The Finance Committee were working up a draft of a Secretary's memorandum which would provide that the bureau statements should be rendered as of August 31 and sent in, probably, a month later. Referring to the two subdivisions of the expenditure report, that is the statement of expenditures by appropriations and subappropriations and the statement of expenditures by projects, the chair remarked that there had been discussion recently in various quarters of the Department of the utility of the latter section of the report and invited expression from the committee. One or two members stated at once that the project tabulation served no purpose in the bureau and that it was difficult to conceive that it interested the Congress. The report originally, it seemed, did not contain the project section. No member was able to recall the purpose for which it had been introduced. The chair asked that the committee give the matter thought with a view to its discussion at a later meeting. If the statement of expenditures by projects was deemed to possess no utility, it would be entirely proper that the committee formally recommend its abolishment from future reports.

Adjournment at 2:15.

R. S. Heberle
Acting Secretary.

August 8, 1924.

The 50th regular meeting of the bureau accountants was held on above date with chairs occupied by -

L. O. Robbins, acting chairman
H. L. Elmslie, acting secretary.

The metting was called to order at 1.35 p. m.

Mr. Denit, chairman of the subcommittee on classification, presented the following interim report:

"In the work of preparing our chart of the department's accounting positions and the incidental study of the final allocations made by the personnel classification board, conditions have developed which make it appear to your subcommittee that the job descriptions upon which we based our first report did not accurately describe the duties of some employees. This was probably due to the fact that the specifications were for the most part those that obtained on May 15, 1923. It is important that our chart be based upon entirely accurate and current information. Therefore, before proceeding further with this work the subcommittee has deemed it desirable to request the bureau accountants to submit new job descriptions which will describe precisely the duties of our accounting employees on July 1, 1924. Should these new job descriptions cause us to modify any of the allocations originally suggested, the subcommittee will report in detail on each case. It is believed that this review will provide a chart more intelligently comparable with the final allocations made by the board and insure protection of specifications in case of check by the personnel classification board."

Continuing, Mr. Denit dwelt on the importance of accuracy in the job specifications. In talk between members of the subcommittee and Mr. Rapp, the representative of the personnel classification board who had personally examined the work of the accountants in the department, the latter had in some cases answered representations that accountants were graded too low on the clear evidence of the job descriptions by asserting that the duties of the employees did not match the descriptions. It is very necessary, Mr. Denit urged, that the new descriptions leave open no possibility of similar reproach.

The chair referred to the just-issued June, 1924, decisions of the Comptroller General, page 966. Per diem in lieu of subsistence is denied for absence of less than 24 hours in several cases, including one instance of departure from official station at 5.30 a.m. with return at 1 p.m. Apparently the absence included a subsistence period - breakfast--and the Comptroller General's conclusion against the per diem notwithstanding must add to the perplexities of the accountants in their gropings for a working rule. The representative of accounts, Secretary's office, remarked that without the voucher

one got often an imperfect idea of these cases. There may have been undisclosed circumstances which gave the matter an altogether different color. Quite true, the chair agreed, but in any event the situation is foggy and light would be very welcome. He remarked that when the first of these new-departure per diem decisions appeared back in March the finance committee had set about shaping up an amendment of paragraph 37 of the fiscal regulations in consequence. It had been circulated as usual for comment, and recent inquiry brought out that apparently it had stranded at some unknown point. As the chair recalled, the proposed change consisted in a provision that for absence of less than 24 hours the actual expense basis should be used. The matter would soon be taken up again by the finance committee.

Reference was also made to a classification decision, August 2, 1924, A 3960, to the Secretary of the Interior, in which there is this language: "Where the proper average (of grade) has already been exceeded by reason of express exceptions made in the law, now adjustments in compensation in a grade must tend to reduce the average, and this can most expeditiously be done by making appointments, transfers and reinstatements at the minimum salary rate of the grade." In the view of the chair promotion within a grade which did not "tend to reduce the average" would equally be prohibited. The decision was notable in clearing up definitely a question raised by obscure language in the "16-point" decision to the Civil Service Commission, a question about which there had been wide uncertainty and speculation.

What about the unit for average purposes, asked the representative of the Bureau of Dairying. The chair repeated substantially what was said in the last meeting (see minutes of the 49th regular meeting) as to the department submission to the Comptroller General on this subject. No response to this submission had as yet been received.

Mention was made by the chair of a forthcoming distribution among the bureaus of forms and instructions with respect to the preparation of the annual report of travel out of Washington. This year the new plan is to be put into effect of having the report prepated in final form in the bureaus, in lieu of compilation in the office of inspection from material supplied by the bureaus.

A vote of welcome was unanimously extended to the representative (Mr. Kemper) of the new Bureau of Dairying.

Adjournment at 2.15 p. m.

H. L. Elmslie

Acting Secretary.

Sept. 11, 1924.

The 52nd regular meeting of the bureau accountants was held on above date with chairs occupied by -

H. S. Ward, chairman
L. O. Robbins, secretary

Meeting was called to order at 1.40 p. m.

Mr. Woulfe, of the subcommittee on classification, reported in the absence of Mr. Denit, chairman, that progress was being made and that formal report would probably be submitted at the next meeting.

The chair spoke of Secretary's memorandum 500 of August 19, 1924 modifying the form of weekly report by bureau accounting offices of accounts on hand. The object, he said, was to fix responsibility for the tardy handling of accounts and incidentally to enable the accounting officers to spur on slow administrative units by representing that undue retentions will be brought out and localized in the reports. The representative of Soils desired to know whether if there were no unpaid accounts on hand on the day of report a statement to that effect without entries of accounts on hand at beginning of last report period, accounts received since and accounts scheduled, would be sufficient. The chair thought that in any event all the information called for by the report form should be furnished. The representative of Forest Service inquired whether notice of receipt of goods for which as yet no bill had been rendered would constitute an account, to be listed among those received. The chair's view was negative, although he believed it the duty of the bureau to take measures toward securing prompt billing for delivered goods or performed services where the public creditor was slow in rendering voucher. If only the Comptroller General could be persuaded --and there was hope that this might come about -- to permit removal of the certification on vouchers that account was correct and just and payment not received, the bureaus could voucher and pay for received goods even without the merchant's bill. The representative of Agricultural Economics queried whether the memorandum meant that Colonel Carmichael's investigations had shown the department dilatory in payments. The chair hardly thought the department had accepted such a conclusion though the memorandum was avowedly a result of the Carmichael inquiry.

The chair read copy of a letter from the Chesapeake and Potomac Telephone Company to the chief clerk of the department requesting that the company be permitted to bill the department as a whole rather than by bureaus. This, the chair said, would probably mean a combined account with all the delay in payment to which this class of vouchers is subject. The representative of Plant Industry suggested that the chief of accounts, Secretary's office, voucher the combined account for payment from miscellaneous expenses, the bureau distribution of expenses to be accomplished by subsequent appropriation transfers. Question arose as to the method of checking the telephone accounts; and Mr. Conner, superintendent of telegraph and telephone service, responding to a telephone request, appeared and informed the members as to the system. His record -- speaking

of rental and service charges as distinguished from long distance tolls, and excluding Weather Bureau, Public Roads and Forest Service which have separate trunk lines -- carries entry of all messages arranged by bureaus, so that when the company's bill is received the departmental statement is ready for checking against it. The bureaus accept this checking as final. At first Mr. Conner objected to the proposal of initial payment from miscellaneous expenses on the ground that, to make the subsequent bureau distribution of charges he would have to prepare the distributive data at a cost of labor equivalent to that of which the telephone company desires to rid itself. He foresaw even the need of taking on an extra employee in that event. The chair suggested however that for the transfer settlements the bureaus might be billed merely in totals, in which case, since Mr. Conner's books already carry the charges in bureau groups, there could be little extra labor. With the work reduced to that scale Mr. Conner thought he could absorb it. The chair then put to vote the question whether he should not recommend to Mr. Reese with the committee's approval and with submission of the necessary forms the plan of initial vouchering by Mr. Singleton and subsequent reimbursement by bureaus on transfer settlements to be prepared on Mr. Conner's records. The vote was affirmative.

The representative of Agricultural Economics believed it would be helpful if the fiscal regulations relating to steamer fees could be broadened so as to provide simply for "customary fees," without limiting specifications of classes. In such case there could be charge for steamer rugs, not now permissible. It would be equitable also to allow the expense of laundry on shipboard. The chair thought this possible under existing rules, provided of course that per diem in lieu is not paid for periods of steamer travel. He believed that laundry reimbursement had been made to a departmental employee under these circumstances, and the representative of Federal Horticultural Board was of the same recollection.

The chair referred to a recent disallowance by the General Accounting Office in Mr. Zappone's account of charges for noonday meals taken by an Animal Industry employee in East Lansing, Michigan, the employee's official station being Lansing. The two cities are separate municipal corporations. The ground of disallowance was that the absence did not interfere with the employee's usual arrangements for obtaining meals. The ruling, in the chair's view, assailed the Secretary's right to contract with his employees to furnish them subsistence within the limits of the statutes regulating the travel allowances of Federal employees. Though the case was slight in money importance the issue was grave and should be met by the department with every legitimate means of resistance at its command.

Adjournment at 3'clock.

L. O. ROBBINS

Secretary.

October 24, 1924.

The 53rd regular meeting of the bureau accountants was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss R. S. Heberle, Acting Secretary

Meeting called to order at 1:35 p.m.

Mr. Denit, chairman of the subcommittee on classification, was able to report but slight progress owing to the pressure of work on estimates and annual reports.

The chair called attention to two interesting suspensions in the General Accounting Office difference sheets on Mr. Zappone's September, 1923, account. One was a case of an employee traveling with his wife. There was suspended one half, not only in Pullman fare, but of the trunk transfer, bus fare and baggage porter fees as well. These latter items seemed to mark a new though not illogical departure from former practice. In the other case, taxi fare had been suspended in the account of a traveler, not an employee of the Government, on the ground that the expense was not shown to be necessary. Hitherto there had been little disposition to question taxi charges in the vouchers of non-employees.

Several representatives raised the question of the appropriation chargeable with freight on purchases of which the cost was chargeable to the funds of a different fiscal year from that in which the transportation occurred. The representative of Biological Survey said that in sending transportation accounts to the General Accounting Office he had frequently recommended charge to the fiscal year appropriation paying for the purchase, though the goods moved in another year. In no case, however, had the recommendation been accepted. The chair thought that the General Accounting Office rule was to treat transportation as a separate service without relation, so far as fiscal year is concerned, with the acquisition of the goods transported. The representative of Accounts, Secretary's Office, remarked that the Comptroller General did not split transportation charges between fiscal years where a practically continuous service straddled the two, even though a second bill of lading might have issued enroute in the latter year. The discussion ran to travel overlapping two fiscal years. Reference was made to 26 Comp. Dec. 86, which sanctions charge to the former fiscal year of travel in July in returning from a trip begun in June. Members related experiences with return travel charges running into the first or even second week of July, which had been successfully charged to the preceding fiscal year.

The representative of Accounts, Secretary's Office, mentioned a circumstance in connection with informal bids. A temporary special disbursing agent asked for bids on the 10th of June. Apparently several bidders did not submit bids until after the first of July, with the result that bid was accepted on the 8th of July and order was placed on same date as an encumbrance against the preceding fiscal year appropriation and bill was paid from funds of that year. Question - would it stand? Chair was of opinion that the General Accounting Office would insist on payment from funds of last fiscal year involved.

There was mention of numerous exceptions on account of absence of laundry receipts in the September quarter 1923 differences. The General Accounting Office cited the departmental regulation requiring receipts. The chair thought, and members freely agreed with him, that the laundry slip, while not specifically a receipt, is a satisfactory evidence of payment. This he believed should be the answer to these suspensions in all cases. He deprecated requirement at the present time that the slips be actually receipted - - wait first and see if the General Accounting Office will not raise the suspension on the explanation suggested. It would be desirable in his view that a representative of the Department take up the case informally with the Civil Division of the General Accounting Office. Quite possibly, through the new committee on difference sheets, Messrs. Kelleter, Zappone and Ashley, this might be done.

The liquidated damage provision in the Postmaster General's envelope contract for 1925 came up. The representative of the Secretary's Office of Accounts mentioned a ruling of the Solicitor that the liquidated damage clause was nugatory; actual damage alone could be assessed. The chair remarked that there had been singular vacillation in decisions on this point, both of the Comptroller and the Court of Claims. The Solicitor's opinion cited 17 Comp. Dec. 33 and the Pacific Hardware & Steel Company case, 48 Court of Claims, both holding that there could be no valid provision for liquidated damages on account of delayed completion which did not irrevocably clamp on the damages at the occurrence of delay; a provision for waiver or for non-assessment on account of no damage sustained kills the liquidation. 17 Comp. Dec. 33 was over-ruled in 18 Comp. Dec. 792 on account of the intervening Crand Company Court of Claims case, which later went down in turn before the Pacific Hardware & Steel Company decision cited by the Solicitor. But in 49 Court of Claims the Pacific Hardware & Steel Company case reappeared with a complete reversal of the ruling of the preceding volume, the reversal citing the well known Supreme Court Bethlehem Steel Company decision. These latter rulings, together with 3 Comp. Gen 656 and the fact that the General Supply contracts for the past few years have contained an unchallenged damage clause practically identical with that in the Postmaster's contract, seemed to the chair to establish beyond doubt that the liquidated damage provision in the latter contract is good as it stands. Question was raised as to what the voucher should contain by way of certification in the event of overtime delivery. The chair thought, as a matter of purely personal opinion, that the General Accounting Office would expect the Secretary to certify damages or none in all overtime cases; this on the theory that since he must certify damages he must have considered every overtime case and the General Accounting Office would require affirmative evidence of such consideration. The representative of the Secretary's Accounting Office deplored the prospective loss of discounts in the overtime cases if such a system were adopted, for the paper work could hardly be completed within the ten day discount period.

The numerous bus fare suspensions were discussed. Chair said that recommendation had been made to the difference sheet committee to move toward a revision of the fiscal regulations touching taxi, bus, and street car charges. The object should be to get a rule of thumb, something precise and workable and which should be agreed to by the General Accounting Office.

Distances should be defined by blocks or fractions of a mile; baggage by weight in pounds. Even if these specific rules were not ideal, and they probably would not be, they would improve vastly over the present fog bank.

The representative of Agricultural Economics spoke of suspensions of 7¢ automobile mileage indicating that the General Accounting Office proposes to review the discretion of the Secretary in granting the mileage. Several members, notably the representative of the Secretary's Accounting Office, thought the discretion not reviewable. Take a case of travel between two railroad points; so far as the travel itself is concerned, railroad is cheaper, but the car is to be officially used about the neighborhood of the point reached and on the whole the arrangement is economical. The chair thought such an explanation would be accepted by the General Accounting Office.

The question of waivers of regulations was brought up by the representative of the Secretary's Accounting Office. The General Accounting Office had questioned in some cases the Secretary's right to waive. The chair thought this quite consistent with the ruling. Waivers were not always permissible. The scope of the waiving power had been defined in at least one thoughtful decision. (Secretary's note: 21 Comp. Dec. 482 is a leading case on waivers.)

Adjournment at 2:20.

R. S. Eberle

Acting Secretary

November 14, 1924

The 54th regular meeting of the bureau accountants was held on above date with chairs occupied by:

L. O. Robbins, Acting Chairman
Miss R. S. Heberle, Acting Secretary

Meeting called to order at 1:35 p.m.

In the absence of Mr. Denit, Mr. Cox reported there had been no meeting of the subcommittee on classification since the last regular meeting of the bureau accountants.

Remarking that "pride goeth before a fall", the chair reminded of his confident expression at the last meeting with regard to the Postmaster General's envelope contract. He had announced his belief that the provision therein for liquidated damages would be sustained by the Comptroller General just as it stood. But there had been handed to Mr. Kelleter a copy of a decision by the Comptroller General, dated May 2, 1924, which the secretary read. It was addressed to the Postmaster General who had at the time under consideration the new language, afterwards actually introduced in the 1925 contract, whereby the liquidated damages are to be deducted if, in the opinion of the head of the department, the government's interests have suffered. The Comptroller General's ruling was that the new language would be ineffectual, that damages would in any event be deductible in case of delayed delivery. A rather singular circumstance in connection with the decision was that apparently it had not been brought to the attention of the Postmaster General's legal staff who were preparing the 1925 envelope contract. The chair stated that the question involved, however, was again before the Comptroller General in two different ways. A practically identical provision in an Isthmian Canal contract had been sent up by one of the auditing division of the General Accounting Office to the legal division for instructions. Also, under date of November 7th, Mr. Zappone had sent over to the Comptroller General for advance decision several vouchers for envelopes in the delivery of which there was delay beyond the contract period, but, on the Secretary's finding, without damage to the government. This vexed question must, therefore, be definitely settled soon.

While on the subject of liquidated damages, the chair mentioned a rather curious decision in the just issued September edition of the Comptroller General's decisions. It was a Treasury case involving a public building contract. The law requires that these contracts shall contain provision that the Secretary of the Treasury may remit the whole or part of liquidated damages for delay as in his discretion may be just and equitable. The Secretary, exercising his discretion, had remitted certain damages. The decision holds that the facts "disclose no apparent basis for the exercise of the discretion" and that the auditing division had properly questioned the remission; then, in rather startling disaccord with this view, the auditing division disallowance is overruled.

There was a general discussion of three "fractional days" subsistence decisions in the September pamphlet. Was the ruling in 4 Comp. Gen., Dec. 331, that no subsistence is allowable for absence of ten hours or less between 8 a.m. and 6 p.m., to be taken literally -- that is, can there be allowance where the absence, though not for overnight, exceeds ten hours or begins before 8 a.m. and runs until after 6 p.m.? The chair felt that there could be no certainty; was inclined to think that the hours stated in the decision were rather illustrative than limiting, and that accountants would run a risk in passing subsistence for any trip which did not involve an overnight's stay away from post of duty. The best plan was to send in doubtful cases for direct settlement. The representative of Animal Industry had already arranged to follow this plan. Many members thought it highly inequitable to apply the new rulings retroactively. The chair reminded that in one of the decisions the Comptroller had set July 1 as the beginning date of application. He thought, however, that the department might succeed with a request for extension down to October 1 and promised to propose such action.

The representative of Animal Industry spoke of suspensions on account of lack of receipts for excess baggage charges. Receipts are not required by the regulations. Inquiry by the chair developed the fact that there were few of these suspensions and apparently had been none prior to the difference sheet referred to by the representative. It was better, the chair thought, to reply merely by pointing out that the regulations do not require the subvouchers, that they have not been heretofore called for by the General Accounting Office, and to ask allowance. This was the best line of response to new suspensions first time around.

The representative of the Weather Bureau sought suggestion as to the source from which he might obtain a schedule of the zone rates for taxis in the District of Columbia. A member advised him to apply to the Public Utilities Commission.

The representative of Public Roads cited suspensions of seven cent mileage for showing that the automobile was more economical than railroad. What sort of certification or statement would be accepted by the General Accounting Office? The chair could suggest nothing short of a statement which would establish the economy of automobile travel not by affirmation but by the facts. There was, to be sure, a good argument for the contention that the phrase in the law - "whenever the secretary shall find that the expense of travel can be reduced thereby" gave him an unreviewable discretion, but if the General Accounting Office could not be so convinced accountants would have to be sure that expenses were reduced before passing the items. Of course, in some cases very little showing will be needed; for instance, road inspection work. Roads cannot be inspected from railroad trains.

What about subsistence expenses of employees returning from or just after return from leave; for instance, an employee arrives on the last day of leave at his duty station where he is in subsistence status, is there overnight, and next morning reports for duty at nine; what about his break-

fast? The chair thought that logically breakfast was allowable. The representative of Biological Survey thought there were decisions or suspensions of which the import was that no subsistence in such cases could be allowed for a part of the day prior to actual resumption of duty.

The chair mentioned what had seemed to him a rather remarkable decision in the September issue. It was ruled that not only a federal employee could not rent an automobile from his own minor son, but that he could not rent from the minor son of another employee. This seemed to taboo generally rental by one employee of another's equipment. If so, the ruling was absolutely new and might be particularly troublesome in the Forest Service where such rentals had long been recognized and practiced.

The representative of Packers and Stockyards called attention to a suspension in a case where an employee sent to a temporary station and allowed subsistence there for thirty days, had, before the expiration of that time, taken leave from which he returned to the temporary station after a lapse of thirty days from his arrival there but short of thirty days of official services at the place. The General Accounting Office took exception to subsistence beyond the calendar month. The chair thought that in fairness and in administrative intention the subsistence should run for thirty service days. The chair thought it unnecessary to be alarmed over the suspension, which quite probably would be raised.

Adjournment at 2:20.

R. S. Heberle
Acting Secretary.

December 12, 1924.

The 55th regular meeting of the bureau accountants was held on above date with chairs occupied by H. S. Ward, chairman, and L. O. Robbins, secretary. The meeting was called to order at 1.35.

The subcommittee on classification of accountants reported through Mr. Denit that allocation charts had been prepared and submitted to the various bureaus for comment. Upon their return the subcommittee would be prepared to report.

The chair read Memorandum 387 of July 1, 1922, classification of expenditures from departmental appropriations. The representatives were asked whether their bureaus were carrying current distributions of expenditures by States benefitting, as the memorandum prescribes. Negative responses were received from every bureau except Biological Survey, Secretary's Accounting Office, and Weather. The representatives of these three latter bureaus were then asked what use was being made of the record so kept. Biological and Weather knew of no purpose served thereby; the representative of Accounts, Secretary's Office, said that in the extension work particularly the distributive compilations by States was virtually a legislative requirement.

The chair mentioned a remarkable piece of information which had come to him through a Navy source. The statement had been made that the General Accounting Office no longer furnished departments with notice of action on claims sent there for direct settlement, and that when inquiry was made how the departmental appropriation records could be kept without such notice the response was that the appropriation was charged with the amount of all claims sent to that office for settlement irrespective of allowance; that is, disallowed claims stood as charges against the appropriation equally with those allowed. The representative of disbursing office doubted the correctness of this report. The department is regularly receiving advice of all settlements as in the past, and nothing indicates that appropriations are charged with disallowed claims. The Forestry representative said that similar notices were reaching the finance office of that service.

Inquiry as to the delayed delivery envelope cases under the 1925 contract brought reply that no response has as yet been received to Mr. Zappone's submission to the Comptroller General of several questions of this class. The representative of Accounts, Secretary's office, spoke of planned appeals of disallowances against envelope contractors where the question was whether deliveries were pursuant to a single order or to several. It appeared that the General Accounting Office is setting off overpayments to the envelope contractors by one department against amounts due them from other departments, and that in this process mistakes have been made; the representative of Accounts, Secretary's office, instanced a case where from an Interior Department bill were withheld overpayments already collected by this department.

The Comptroller General's recent embargo on midday meals during less than 10 hour absences was discussed at length. The representative of Biological had been informed that an office memorandum of the civil division directed that the limits 8 a. m. to 6 p. m. be strictly observed; that is, if an absence began before 8 or continued after 6 the meals were allowable. The meaning of "domestic arrangements," a phrase used in the decisions, remained a mystery after some debate, unless, as the representative of Accounts, Secretary's office, suggested, there were to be established separate rules for the married and single, the vegetarians, the no-breakfast men, and the like. The same representative spoke of the embarrassment caused by the sudden stoppage of the midday meal allowance in the case of extension agents who had been reimbursed this charge without question for years and who would not be able to distinguish between the responsibility of the Comptroller General and of the department in the premises. The representatives of Agricultural Economics and of the Secretary's accounting office both thought that abuses of the midday meal allowance should receive administrative check; and to this the chair agreed, but sustained at length and with energy the view that the law confers upon the Comptroller General no right to usurp the administrative function with respect to these charges, and that the late decisions are purely and simply legislation by the General Accounting Office. The representative of Biological found the rulings totally out of harmony with former decisions that an absence from the official station of even the briefest duration gave right to the full per diem in the absence of administrative restrictions.

Mr. Sellers, of Federal Horticultural Board, mentioned an exception in an account of the Santa Fe Railroad because the longer and more expensive, though more convenient, of two alternative routes had been taken. He read extracts from the company's published rules governing the procedure and charges in such case. The chair pointed out that these difficulties could be avoided if the official traveler would simply specify the route on his transportation request. If that is done, the General Accounting Office does not question. The representative of Biological said that in some instances carriers had asked his bureau to ratify the use of longer alternative routes, where such had been taken by bureau employees, and such ratification had been accepted by the General Accounting Office.

A representative inquired whether Memorandum 502, providing for actual expenses in case of absence of less than 24 hours, was not unnecessary in the light of the recent midday meal decisions. Yes, as the situation has developed, was the chair's reply; but in the beginning the Comptroller General's attack seemed limited to per diems and the department had acted on this assumption.

A motion was carried to omit the meeting of Friday, December 27, in view of the proximity of that date to Christmas.

Adjournment at 3 p.m.

L. O. Robbins
Secretary.

February 13, 1925.

The 58th regular meeting of the Bureau Accountants was held on above date with chairs occupied by H. S. Ward, chairman, and L. O. Robbins, secretary. The meeting was called to order at 1:35 p.m.

In the absence of the chairman of the subcommittee on classification of accountants Mr. Cox, of the committee, explained that report had been retarded through the failure of two bureaus, Chemistry and Forestry, to furnish requested information. He thought the committee should report without waiting further upon the dilatory bureaus. The chair approved. The representative of Chemistry said that his bureau was preparing material for the subcommittee.

There was discussion of the proposed uniform procurement order of which copies had been sent to the department by the Chief Coordinator for comment. The chair stated that a subcommittee of the interdepartmental forms committee had sometime ago considered a standard purchase order form. Its conclusion was that standardization of procedure should precede standardization of form; and uniformity of procedure was rendered difficult by the existence of many different laws governing purchases in the various departments. The matter has since remained stationary so far as the interdepartmental committee was concerned, but the material accumulated by the subcommittee had been turned over to the Chief Coordinator. A copy of the proposed procurement order was circulated among the accountants, some of whom had not seen it. The representative of accounts, Secretary's office thought the space insufficient. The chair believed that would be remedied in the printed form. He remarked that the form very probably would not be acceptable to the Navy, and could be used by Interior only if the entire purchasing machinery of that department were changed. The representative of Packers and Stockyards inquired whether use of the receiving form would be obligatory. The chair was inclined to think not. A member remarked that the form contains no space for showing of appropriation. In the end a motion was carried finding as the sense of the committee that the proposed model could be used in Agriculture but that it did not improve on present equipment. A conceded advantage of the form in respect to convenient filing would be its standardization of the letter size.

There was discussion of the desirability of colored sheets for copies. The chair said that the tendency in the interdepartmental committee was to abandon colors. Several members however thought them very convenient.

The representative of accounts, Secretary's office, spoke of the great advantage of eliminating vendor's certificate from voucher and substituting certification, if such there must be, on the invoice. It saved greatly in typing and otherwise merely to attach the certified invoices to the voucher form.

The same representative, speaking of a recent decision by the Comptroller General to the effect that time of receipt of goods, not time of rendition of voucher, determines the right to discount, remarked that long detention of vouchers in the general supply committee was a frequent cause of lost discounts.

The chair exhibited the proposed new transportation request. The right hand stub of the existing form is to be done away with and a carbon of the request substituted - unwisely the chair thought, for as between stub and carbon he preferred the former. But was either necessary? The information carried by the stub appears also on the back of the expense voucher. Why should not the bureau liability entries be made from the voucher? It would be rare that transportation bills came in before the voucher had been received, but if this happened the carrier could safely be paid, subject to verification when later the voucher came in. Such cross records as are now kept between stubs and requests could still be maintained, preferably on the basis of the request numbers. The representative of accounts, Secretary's office, was opposed to replacement of the stub by the voucher record of requests. Accountants should be able to make the promptest possible entry of liabilities against the personal allotments. It was hard sometimes to get the expense account in within 60 days after the travel. The chair asked if the stubs were not equally delayed. The representative said no; officers had been trained to send in the stubs promptly, and these often served as clues to unfiled travel vouchers and made it possible to follow up. The chair could not understand why education should succeed as to the stubs and fail as to the vouchers, nor why there should be anxiety for the prompt entry of transportation liabilities when from the nature of things so many other classes of liabilities came in slowly. The Navy, the chair added, had discarded both stubs and carbons of requests. The representative of Plant Industry remarked that railroads were billing very promptly now. Take a round-trip to California; given a few stopovers, the bill may be received before the traveler returns. He added, deprecating change in the stub, that it was only after 16 years of education that the present system was working smoothly. A change might require an equally long schooling.

The representative of Forestry asked if the Secretary's name was to be printed on the new requests. The chair said the interdepartmental committee were against that.

The chair submitted for inspection a model book of transportation requests which he had prepared, wherein in lieu of the left hand stub of the current form a five-entry fly leaf was inserted every five pages for carrying memoranda of issued requests. The accountants thought the plan excellent. The representative of Agricultural Economics wondered why a carbon of the fly leaf would not answer in place of the stubs. The chair thought this hardly practicable. The representative of Packers and Stockyards thought the stub might be utilized for Pullman accommodations.

The representative of Forestry remarked that it was important to his service that there be space on the request for citation of the letter

of authorization. The chair pointed out that there was room for such insertion. He asked in what proportion of cases the requests as received show valuation. Several members answered that practically all the requests show valuation.

The representative of Soils spoke of the new long-form travel voucher, objecting that there was too little room for administrative differences. The idea had been, the chair said, to attach to the voucher a copy of the letter of differences. But this letter may not be written until later, said the representative. Other members, however, stated that under their practice the notice of differences was invariably prepared at the same time that the voucher was passed.

The chair spoke of a claim which he had filed in the Court of Claims for the cost of a midday meal taken during an absence from Washington of less than 10 hours. His object was to test the legality of the Comptroller General's recent ruling on the subject which, he was confident, would not be accepted by the courts.

Adjournment at 2:35 p.m.

L. O. Robbins,

Secretary.

March 13, 1925.

The 59th regular meeting of the bureau accountants was held on above date with chairs occupied by H. S. Ward, chairman, and L. O. Robbins, secretary. The meeting was called to order at 1:38 p.m.

Mr. Denit, chairman of the subcommittee on classification, said that his body was not yet ready to present the results of their recent work. A meeting had been held that morning and it appeared that there would be need to have bureau accountants meet the subcommittee with respect to an important matter. There would be a little further delay.

The representative of Forest Service read a brief account of the method used in his bureau in the preparation of the budget estimates. The material is shaped up in the Washington office. The previous year's expenditures classified under Bulletin 1 are used; the increases are distributed in the same manner.

Mr. Hurt of the Disbursing Office whose presence had been requested by the chairman at the last meeting, discussed phases of the work of presenting the departmental estimates. It was important that bureau representatives go to the budget hearings equipped with explanations of all seeming inconsistencies between expenditures and estimates or between the expenditure or estimates of successive years. How could these explanations best be presented -- by notes added to the green sheets or by supplemental statements to accompany the sheets or to be held as memoranda for use by the bureau representatives? Mr. Hurt thought the budget officers would object to notes on the sheets. The chair thought this a bureau problem, with which accountants could not attempt to deal. But could not the accountants help, Mr. Hurt asked, by furnishing for the budget hearings a subclassification of the expenditure items, that is the detail carried under the light-faced figures in Bulletin 1 making up the heavy-faced totals? This would assist representatives in answering inquiries as to the elements of items about which the budget people might inquire because they seemed large or because they attracted attention for some reason. The chair thought this also of necessity a bureau question outside the field of action by the accountants' committee. Bureaus must judge of the kind and quantity of material with which their representatives were to go into the budget hearings. Accountants, of course, should be and would be prepared to furnish all their books afforded. Would this showing be uniform among the bureaus? Mr. Hurt inquired. For instance take travel, 06; were all bureaus carrying the same detail? Mr. Denit explained that there was now uniformity in the travel classification. Throughout the department the accounting officers classify travel under subheadings 0615, subsistence, and 0616, transportation. Mr. Hurt mentioned classification difficulties or at least cases in which the estimates showed under certain headings, for instance 02, supplies and materials, or 32, structures and parts, amounts so large as to raise a doubt whether important items had not been there included which should have been otherwise distributed. Several cases of this sort were discussed.

The chair read a recent decision of the Comptroller General to the Secretary of the Interior in which it is held that a change of allocation can affect the salary of the employee only from the date when notice thereof reaches not the department but the particular bureau in which is prepared the payroll carrying the employee's name. This ruling, which makes the right to salary dependent not upon a determination of status but upon the speed with which papers move through the department, would impose need of great dispatch in transmitting information of allocation changes in the department. Dr. Stockberger was prepared to cooperate fully in a plan by which losses might be saved to employees of the department.

Adjournment at 3:23 p.m.

L. O. ROBBINS
Secretary.

February 27, 1925.

59

The 58th regular meeting of the bureau accountants was held on above date with chairs occupied by H. S. Ward, chairman, and L. O. Robbins, secretary. The meeting was called to order at 1.35.

Mr. Dent, chairman of the subcommittee on classification of accountants, reported on the work of that body. Bureau charts were being prepared showing as to each accounting position the degree of supervision and its standing relative to other jobs, as for instance stenography. Plottings on cross-section paper will afford comparison of the subcommittee's theory of the allocation of the positions and the actual placements by the personnel classification board. The work was 50% accomplished. Mr. Stanton having withdrawn from their membership, the subcommittee desired that he be replaced by Mr. E. R. Miller, of Public Roads. The chair approved this recommendation.

The chair introduced the subject of budget estimates. How are they made up in the bureaus? To what extent are they based upon the expenditures for the past year? Representatives were asked in turn to give what information they could. The statements were as follows:

Soils. Last year's expenditures, classified under Bulletin One, are used, but since the estimates are prepared in July or August when the expenditure records are not yet complete, a part of the payments must be extimated. Increases and new projects are shown distributively on the Bulletin One basis. The representative mentioned "catch" situations in which bureaus are sometimes brought to confusion before the budget people; that is, a sudden demand for explanation of discrepancies between estimates and expenditures in some past year.

Plant Industry. The representative has hitherto had nothing to do with the estimates except to furnish the expenditure figues. Hereafter his office will have a larger share.

Federal Horticultural Board. Same procedure as in Plant Industry. As the estimates are made up there is in hand as a rule the record of nine months' expenditures of the past year. The remaining months are estimated.

Animal Industry. The representative has no share in the estimate work, not even in the furnishing of the expenditure figures. These are all compiled in Mr. Moran's section.

Insecticide and Fungicide. As in Soils. The estimates are worked up in the first place by the four divisions.

Packers and Stockyards. As in Soils. Estimates based on the past year's expenditures go to the chief. Where expansions or replacement of material require increases, there must be detailed explanation. The estimates follow the Bulletin One classification, but in the main headings only; no subclassification.

Forest Service. Operation compiles the estimates. The representative disavowed close knowledge of the procedure, but promised to equip himself with fuller information for the next meeting.

Biological Survey. [illegible] purposes [illegible] are sent to the field stations statements in parallel columns of the expenditures for the past year and of the present, while a third column is to be filled in with the estimates for the next. The expenditures are distributed under Bulletin One, and the estimates must be correspondingly partitioned. Increases must be explained. Expenditure statements are now sent out semi-annually, to permit reconciliation of possible classification differences between the field and central records. The representative spoke of the need for complete readiness in explaining to the budget officers clearly and in detail the necessity for any increase.

Library. Estimates are based on the preceding year's expenditures.

Chemistry. Estimates start with the division heads. They are based on the Bulletin One classification of last year's expenditures. The divisions receive quarterly expenditure statements. Increases must be rigorously explained.

Dairying. Estimates are based on last year's expenditures. A new plan is in effect, under which the estimate material, properly classified, is currently accumulated on cards.

Weather. The project leaders are asked to indicate the needed increases under proper classifications. These, with records of last year's expenditures, are the basis of the estimates.

Secretary's Office. By the time the budget figures are called for a record of last year's expenditures, duly classified, has been furnished the division chiefs. The final shaping is largely done in a conference of the division heads, in which the representative participates.

Dusbursing Office. The representative explained that his personal share in the estimate work of the disbursing office was largely a work of review as to the form of the material and its correspondence with the budget requirements. Mr. Hurt had more to do with the assembling of the bureau returns. The representative was very confident that Mr. Hurt would be glad to be present at the next meeting and explain. The chair hoped that Mr. Hurt would so favor the accountants.

The representative of disbursing office, commenting on the statements of the various bureau accountants, remarked that there seemed to be two different plans in operation. Under one, the field stations sent in unclassified estimates which were in the central office reduced to Bulletin One form. Under the other, the field stations use expenditure reports received from the central office and submit classified figures.

The chair explained the object of his inquiry into the estimate procedure. For one thing, there was need to introduce some method by which the department might avoid unfavorable statistical positions, as for instance a recent budget showing that the per capita cost of stationery in Agriculture greatly exceeds that of any other department. In part, the chair said, the showing results from what he thought an error in classification -- mimeograph and other reproducing paper has been classified as stationery instead of as stock, though the Government Printing Office classifies its printing paper as stock. For another thing, the department distributes stationery to large numbers of extension workers who are not listed as employees. But more important still is the development among the bureaus of what might be called "salesmanship" in their budget relations. It may help surprisingly to be able to show that projects will yield actual and perhaps large returns in dollars and cents, for the Federal budget officials are presumably not unlike the commercial investor, ready to finance a paying operation. In two or three cases during the statements of representatives the chair asked whether money revenues to the Government or the taxpayer could be claimed for projects. In the particular cases inquired about, it appeared that nothing definite could be shown. The representative of Soils thought that a line of "selling talk" might be excellent, but it would be well to be sure that the ground was safe before venturing upon it. Budget officials were inclined to fear over zeal in scientific investigators and to be skeptical as to benefits. More than once they had disputed the utility of experiments which seemed to them to have run on after conclusions had been reached.

Adjournment at 2.45.

L. O. Robbins

Secretary.

March 27, 1925.

The 60th regular meeting of the bureau accountants was called to order at 1.38 p. m. on above date with chairs occupied by H. S. Ward, chairman, and L. O. Robbins, secretary.

In the absence of its chairman the subcommittee on classification made no report.

The chair spoke of a conference during the preceding week between himself, Messrs. Baldenburg, Miller, Menikeim, Cohnan, and Mr. Hirt, of the disbursing office. The subject discussed was whether certain classes of road expenditures, particularly those on roads outside forests or public domains, were better classified under 22, contributions to States, or under 32, structures. A final conclusion had not been reached.

The chair laid before the accountants matters proposed for discussion in a letter to himself from Mr. Hirt of March 23, 1925. The first question was, how classify personal services where rendered in connection with construction -- 01 or 32? In Biological Survey, the representative of that bureau stated, labor employed specifically for construction is classified 32 but no part of the time of a supervisory officer is so assigned even though a portion may be consumed directly upon construction. The representative thought it quite impracticable to distribute the time of regularly appointed employees among the expenditure headings. Mr. Hirt, who was present, seemed to think that the budget instructions contemplated that the salaries of regular employees should be thrown into 32 in the measure that their work had to do with construction. The representative of Forest Service said that such was not the practice in his organization. The representative of Plant Industry was of the opinion that in his bureau the salaries of regular employees sometimes went under 12, repairs and alterations, or under 32. The representative of Federal Horticultural Board queried whether the traveling expenses of an employee appointed solely in connection with the erection of a fumigation house should be charged to 32. Mr. Hirt thought yes. Mention was made of a recent appropriation for a dairy structure. The representative of Dairying said that only payments to those employed exclusively in connection with the building, if there were such employees, would be charged to 32. The chair pointed out a possible danger in the throwing of personal services of regular employees under 32. Suppose construction items which had been running year after year were discontinued; would it not be awkward to explain the increases in personal services which would be necessary to cover such parts of the discontinued funds as had hitherto represented the salaries of the regular employees?

Mr. Hirt's letter suggested that some of the 0200, stationery and office supplies, expenditures, which the Bureau of the Budget found excessive in Agriculture, might be transferred to 0820, which includes multigraphing and mimeographing. The representative of Agricultural Economics said that the mimeograph paper and envelopes needed for the market and crop report work in his bureau swelled the 0200 expenditures heavily -- something like $200,000 yearly. The Weather Bureau, it appeared, used this heading for its paper stock for maps and publications. The chair doubted that much would be gained by shifting this material to 0820, assuming that this were possible -- and several representatives were doubtful, in view of the appearance that 0820 is largely if not altogether confined to job work. The chair mentioned that the Government Printing Office classified its printing paper stock under "Miscellaneous supplies." It was the recollection of the representative of Forestry that a General Accounting Office bulletin supplemental to No. 1 dealt specifically with such material as mimeograph paper stock. (Secretary's note: The representative later furnished the exact reference; General Accounting Office Supplement No. 2, August 18, 1922, to Bulletin No. 1.) With a view to discussing the matter further the chair proposed a future conference between himself and Messrs. Quinn, Richards, Miller, Baldenburg, Elmslie, Menikeim, Moran of Animal Industry, and Hirt.

The chair distributed certain forms used by one of the bureaus in making up budget estimates. The forms are sent to and filled out in the field stations. It was suggested that accountants bring these models to the attention of their bureau budget officers.

The representative of Forest Service brought up two points. He had heard that in certain departments where the payrolls are made up by addressograph the uneven salaries, that is those in which the cents differ in successive periods are paid on a fixed basis differing slightly from the salary tables as to the last cent but producing an equalization at the end of every two months. Could not such a system be used in Agriculture even irrespective of addressograph preparation? The chair thought so and promised to look into the matter, at the same time expressing regret that no bureau had as yet consented to experiment with addressograph preparation of pay rolls, and excellent idea, in the chair's view.

The second point was the possibility of dropping the official designation on the payrolls and using simply the employee's grade, as CAF5. The chair thought this was already being done in at least one establishment, the Interstate Commerce Commission, and possibly elsewhere. He believed if there were no objection to the plan in the department it would be quite certainly accepted by the General Accounting Office. He promised further investigation.

Speaking of the new abstract forms which the Assistant Comptroller General had informally approved for the temporary use, at least, of the department, the chair described a proposed system under which the abstracts would serve in scheduling the vouchers from the bureaus to the disbursing office and would at the same time constitute Mr. Zappone's abstracts just as they were, without further typing. The chair appointed Messrs. Singleton, Cox, Denit, Cohnan and Quinn as a subcommittee to investigate and report upon this subject.

Adjournment at 3.12.

L. O. Rodgers
Secretary.

April 10, 1925.

The 61st regular meeting of the bureau accountants was called to order at 1.50 p. m. on above date with chairs occupied by H. S. Ward, chairman, and L. O. Robbins, secretary.

Mr. Denit, for the subcommittee on classification of accountants, stated that report must be deferred a little longer.

In the absence of Mr. Singleton, chairman of the subcommittee to investigate the new abstract form for disbursing officers from the point of view of possible bureau use in the scheduling of vouchers, Mr. Cox, of the subcommittee, said that there had been no meeting, although the matter had been informally discussed among some of the members. The chair mentioned that the Comptroller General was pressing the department to adopt the practice of rendering accounts monthly, instead of quarterly. Quite possibly, the chair said, the working out of a means by which the abstract could be kept current in the disbursing office through use of schedules prepared on the abstract forms would remove objections, if such there were, to the change desired by the Comptroller General.

The classification of stationery, somewhat discussed in the preceding meeting, was again taken up. It appeared that the majority of the accountants were not familiar with General Accounting Office Supplement No. 2 to Bulletin No. 1, the supplement to which the prepresentative of Forestry had called attention at the prior meeting. The chair promised to see that the supplement was reproduced and distributed among the accountants. The supplement was read by the chair; members agreed that its meaning was far from clear. It was the general opinion also that the vital question, that is the point at which mimeograph and like stock should be classified, was not solved by the supplement. The representative of Agricultural Economics, recurring to a suggestion advanced at the last meeting, thought that little would be gained by adopting 0820 for this material, for while such a change would of course shrink down the showing of stationery expenditures it would at the same time bulge to awkward dimensions the disbursements or estimates under the new class. The representative of disbursing office was also of this view. The solution in his opinion lay in the creating of an entirely new classification for the material. The chair appointed Messrs. Denit, Quinn, Richards and Baldenburg as a subcommittee to consider specifically the best classification for mimeograph paper.

The representative of Agricultural Economics spoke of recent decisions of the Comptroller General of which the meaning seemed to be that field positions, while not definitely within the classification act,

must nevertheless fit the classification grades in point of salary. What about purely temporary positions -- for instance laborers or stenographers hired for brief periods by officers during official travel? Must the pay conform to some recognized grade? The chair thought the question important and difficult. He suggested that members give it thought, and come to the next meeting prepared for its discussion.

The representative of Forest Service mentioned suspensions by the General Accounting Office of certain telegraph accounts. The messages in these cases were phoned from a field station to the near telegraph office. When the company's bill was received at the station the copies of the messages there retained were attached to it and the account sent to the disbursing officer for payment. In this there was apparently full compliance with paragraph 82 of the fiscal regulations, which provides that telegraph bills shall be supported by the originals or copies of the messages; yet the General Accounting Office was suspending for the originals. If the fiscal regulation was insufficient should it not be changed? The chair thought it would be well to refer the question to Dr. Stockberger, within whose jurisdiction matters of this sort now fell, since the finance committee had been abolished.

Adjournment at 2.30 p. m.

L. O. Robbins

Secretary.

April 24, 1925.

The sixty-second regular meeting of the Bureau Accountants was called to order at 1:35 p.m. on above date with chairs occupied by H. S. Ward, chairman, and J. B. Sellars, acting secretary, pro tempore.

Mr. Denit, Chairman of the Committee on Reclassification of Accountants stated no additional progress had been made on their report, due to pressure of other matters.

Mr. Denit also indicated that no report could yet be made by the sub-committee regarding classification of mimeograph paper. He hoped his sub-committee would have something to report under this head at an early date.

The chair called for a report from the sub-committee appointed to look into the matter of the adoption of new schedule forms. Mr. Singleton, Chairman of this sub-committee was not present. Mr. Denit stated that he thought within a short time the form would be put into effect; that the matter had been taken up by Mr. Zappone with the bureau accountants as to the effect the use of this form would have on their records, and that no serious objection had been found to the use of the form.

The chair suggested the question of conformation of rates of pay in the field with the rates in the Department. Members of the committee were not prepared to discuss the question at this time.

The question of suspensions in telegraph accounts by the General Accounting Office in connection with Forest Service, which was discussed at the previous meeting, was again brought up. The Chairman stated he noted from the minutes that the question was to be taken up with Doctor Stockberger, but that he had not remembered making this promise and therefore had not seen Doctor Stockberger regarding the question. A rather general discussion followed concerning the sufficiency of the requirements of paragraph 82 of the Fiscal Regulations. The representative of Forest Service felt that since their field stations were complying with the provisions of this regulation in submitting copies of the telegrams, the action of the General Accounting Office in suspending the accounts for original telegrams showing transmission marks did not seem justified by the regulation. The contention was for a change of the regulation to conform with the Comptroller General's present holding. The chair stated the General Accounting Office demands the telegram which supports the account shall show transmission marks, whether it be an original or a carbon copy. This requirement he thought was made for the purpose of avoiding possible duplicate payment. It seemed to be the

opinion of the committee that the matter of amending regulation 82 was not so urgent as to require any action at this time.

The representative of Forest Service was requested by the chair to explain his progress on an innovation in the mechanical preparation of pay rolls. He stated his bureau had ordered an addressograph machine for the preparation of the rolls. Metallic stencils will be cut by Publications, and ready for use the first pay period in May. They will use salary tables built up on a bi-monthly period which will deviate from the present salary tables. The use of these altered salary tables has been approved by the General Accounting Office. The stencils will show three amounts, the first being the gross amount of salary, the second being retirement deduction, and the third the net amount paid. It is expected that the use of this machine will greatly reduce the labor required in preparing pay rolls. The use of the machine has been approved by Mr. Zappone.

The chair stated that although this mechanical preparation of pay rolls was a new departure in this Department, nevertheless it was not an entirely new thing since such a scheme is now in use by the departments of Interior, War, Navy, Post Office, Interstate Commerce Commission, etc., etc. The chair also stated that the preparation of pay rolls by machine leads to a deviation from the present salary tables by only two or three cents per pay day and that the payments balance out every two months. This deviation was approved by the General Accounting Office in the case of the departments which are using the machine and was approved by Judge Ginn in the case of the Forest Service.

Mr. Miller of Public Roads brought up the question of the meaning of an "employee in Washington" in connection with the limitation in the present appropriation act on the amount expendable in the District of Columbia. He wondered if there might arise a question as to whether or not an employee who was carried on the Washington rolls, yet spent practically all his time in field travel was an "employee in Washington." The representative of Forest Service stated his bureau has a field unit in Washington which is not subject to apportionment as to states and has not yet been classified under the Reclassification Act. The representative of Animal Industry stated his bureau also has a meat inspection unit in Washington which is carried as a part of the field service. Mr. Denit stated that in the preparation of annual estimates the bureau officials based their in-Washington salaries on certain facts and these facts would clearly show whether or not any particular employee was in Washington or in the field service.

The chair asked Mr. Denit whether, in his opinion, District No. 10 of Public Roads, District No. 7 of Forest Service and the Washington, D.C. Meat Inspection Section of Animal Industry should be classed as field employees. Mr. Denit thought without doubt they should be so classed. Inquiry by the chair elicited the information that these employees have not been allocated, which indicates that their bureaus consider them field employees rather than departmental employees. The chair observed that the word "departmental" which appears in the Act in the case of Forest

Service might have some influence on this question. The representative of Public Roads stated that he knew of at least one man who, although he is employed continuously at Arlington Farm has nevertheless been allocated under the Reclassification Act. After some discussion the representative of Public Roads moved that the chair appoint a sub-committee to investigate the question of whether salaries of certain employees of the department engaged in field work who are stationed at Washington, D. C., are to be charged against the funds limited to the District of Columbia. This motion was seconded by Mr. Denit and was carried unanimously. The chair appointed on this sub-committee Mr. Miller of Public Roads, Mr. Baldenburg of Forest Service, and Mr. Tucker of Animal Industry.

The representative of Public Roads stated that some time ago the Forest Service secured permission from the General Accounting Office to submit pay rolls on an hourly or daily basis without specifying exact dates on which service was performed. He stated that Public Roads has since been following that practice and just recently received notice of suspensions by the General Accounting Office, calling for exact dates on which service was performed. They employ a good many men in construction work, etc., and the matter is of considerable importance to them. He stated they formerly used the old style pay roll, which contained sufficient space to show dates of service but that the new form of pay roll does not contain sufficient space to show this material. The representative of Forest Service stated that in the June, 1924 quarter they had suspensions on pay rolls which were answered in this manner: Sometime ago they sent to their field offices an outline for preparing pay rolls based on an informal agreement with the General Accounting Office which gives instructions to cut out of pay rolls all reference to the number of hours' work on any day. In answering suspensions he has sent a copy of the letter which was sent out to field offices, showing the agreement between the General Accounting Office and the Forest Service. In answer to a question by the chair the representative of Forest Service stated that he thought Mr. Brockway signed the letter of suspension. The chair promised to see Judge Ginn and sound him out on this point; and also to advise him that Mr. Brockway is making request for dates of service, which may serve to settle the matter. He stated his belief that there is a marked tendency to liberalize on this point and probably there would be little more trouble on this score.

The representative of Public Roads stated that Mr. Zappone asks them to indicate on pay rolls the hours per day in the case of charwomen. The representative of Forest Service replied that they had not been requested to do that. The chair stated that he rather hoped that we might get the thing adjusted with the General Accounting Office by their adhering to their present system. The feeling of the committee on standardization of forms up there, he stated, was unanimously in favor of not showing the hours worked each day, and Judge Ginn was apparently responsive thereto.

Adjourned at 2:30 p.m.

J. B. Sellars
Secretary.